

BUDGET BY FUND



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FUND 001: GENERAL FUND

PURPOSE/DESCRIPTION

The *General Fund* is the City's operating fund. It accounts for all financial resources of the general government, except those required or elected to be accounted for in another fund. These include the costs of legislative and executive departments, municipal court services, finance and information technology departments, legal department, community development services, human resources; parks, recreation, and human services; economic development, police and animal control; and city hall maintenance. Major sources of revenue reported for the General Fund include property tax, sales and use tax, utility tax, other taxes, franchise fees, licenses and permits, fines and forfeitures, charges for services, state shared revenues and other intergovernmental.

Within the General Fund are the following ending fund balance reserves:

- *2% General Fund Contingency Reserves:* The purpose of this reserve is to accommodate unexpected operational changes, legislative impacts, or other economic events affecting the City's operations which could not have been reasonably anticipated at the time the original budget was prepared. The City Council will determine how the Contingency Reserves are spent.
- *5% General Fund Ending Fund Balance Reserves:* The purpose of this reserve is to provide financial stability, cash flow for operations and the assurance that the City will be able to respond to revenue shortfalls with fiscal strength.
- *5% Strategic Reserves:* The purpose of this reserve is to provide some fiscal means for the City to respond to potential adversities such as public emergencies, natural disasters or similarly major, unanticipated events.

The City's fiscal policy requires ongoing expenditures to be funded with ongoing revenues, therefore, beginning fund balance from prior year are primarily used for one-time and/or capital purpose.

The following pages present a sources and uses summary of the departmental budgets which comprise the General Fund. Also included is an expenditure by object summary.

FUND 001: GENERAL FUND (continued)

SOURCES & USES

Item	2014	2015	2016			2017	2018	17 Proposed - 16 Adj	
	Actual	Actual	Adopted	Adjusted	Year-end	Proposed	Proposed	\$ Chg	% Chg
REVENUES									
Taxes	\$25,056,768	\$25,902,341	\$25,596,000	\$25,533,800	\$25,749,634	\$26,053,034	\$26,498,600	\$ 519,234	2.0%
Property Tax	6,468,617	6,563,936	6,562,000	6,639,000	6,644,634	6,711,734	6,812,400	72,734	1.1%
Local Sales & Use Tax	8,272,877	8,707,904	8,426,000	8,601,900	8,750,000	8,925,000	9,192,800	323,100	3.8%
Sales/Parks	481,690	515,202	481,000	499,900	515,000	525,300	541,100	25,400	5.1%
Brokered Natural Gas Use Tax	79,394	33,661	30,000	30,000	30,000	30,000	30,000	-	0.0%
Criminal Justice Sales Tax	863,463	926,884	846,000	898,300	945,000	963,900	992,800	65,600	7.3%
Admissions Tax	654,011	656,410	660,000	680,400	610,000	616,100	622,300	(64,300)	-9.5%
Utility Tax	5,747,855	5,703,609	6,076,000	5,644,000	5,644,000	5,644,000	5,644,000	-	0.0%
Leasehold Tax	6,457	22,800	8,000	8,000	12,000	12,000	12,000	4,000	50.0%
Gambling Tax	2,482,403	2,771,934	2,507,000	2,532,300	2,599,000	2,625,000	2,651,200	92,700	3.7%
Franchise Fees	3,382,845	3,520,594	3,254,000	3,510,300	3,529,000	3,634,900	3,743,900	124,600	3.5%
Cable, Water, Sewer, Solid Waste	2,524,420	2,666,387	2,415,000	2,626,100	2,709,000	2,790,300	2,874,000	164,200	6.3%
Tacoma Power	858,425	854,207	839,000	884,200	820,000	844,600	869,900	(39,600)	-4.5%
Development Service Fees	1,096,893	1,002,837	982,970	1,481,000	1,190,370	1,304,214	1,354,391	(176,786)	-11.9%
Building Permits	443,123	453,669	430,000	685,300	475,000	494,000	513,760	(191,300)	-27.9%
Other Building Permit Fees	100,147	98,058	106,000	143,600	122,600	126,480	130,511	(17,120)	-11.9%
Plan Review/Plan Check Fees	466,631	371,069	375,000	572,000	491,340	596,256	620,097	24,256	4.2%
Other Zoning/Development Fees	86,993	80,040	71,970	80,100	101,430	87,478	90,023	7,378	9.2%
Licenses & Permits	447,376	452,242	454,800	510,900	439,500	481,500	481,500	(29,400)	-5.8%
Business License	270,375	248,339	260,000	332,900	261,500	303,500	303,500	(29,400)	-8.8%
Alarm Permits & Fees	135,883	164,363	159,000	136,000	136,000	136,000	136,000	-	0.0%
Animal Licenses	41,118	39,540	35,800	42,000	42,000	42,000	42,000	-	0.0%
State Shared Revenues	1,146,708	1,108,785	1,075,300	1,197,900	1,201,600	1,212,908	1,213,000	15,008	1.3%
Sales Tax Mitigation	48,556	46,846	50,000	50,000	50,000	50,000	50,000	-	0.0%
Criminal Justice	147,169	134,679	136,900	150,200	153,100	154,752	154,800	4,552	3.0%
Criminal Justice High Crime	332,925	224,154	298,100	236,700	236,700	236,700	236,700	-	0.0%
Liquor Excise Tax	99,953	191,738	80,800	258,500	267,500	274,596	274,600	16,096	6.2%
Liquor Board Profits	518,105	511,368	509,500	502,500	494,300	496,860	496,900	(5,640)	-1.1%
Intergovernmental	353,747	413,554	408,372	401,025	406,025	417,700	429,800	16,675	4.2%
Police FBI & Other Misc	37,607	13,334	12,900	12,900	12,900	12,900	12,900	-	0.0%
Police-Animal Svcs-Steilacoom	10,586	12,173	13,000	13,000	13,000	13,400	13,800	400	3.1%
Police-Animal Svcs-Dupont	20,554	27,954	27,000	27,000	27,000	27,800	28,600	800	3.0%
Police-South Sound 911 Investigations	-	-	-	-	5,000	5,000	5,000	5,000	n/a
Muni Court-University Place Contract	225,000	170,585	171,002	124,711	124,711	128,500	132,400	3,789	3.0%
Muni Court-Town of Steilacoom Contract	10,000	99,276	99,349	92,352	92,352	95,100	98,000	2,748	3.0%
Muni Court-City of Dupont	-	89,042	85,121	131,062	131,062	135,000	139,100	3,938	3.0%
Administrative Services - Human Resources	-	1,190	-	-	-	-	-	-	n/a
Parks & Recreation	50,000	-	-	-	-	-	-	-	n/a

FUND 001: GENERAL FUND (continued)

SOURCES & USES (continued)

Item	2014 Actual	2015 Actual	2016			2017 Proposed	2018 Proposed	17 Proposed - 16 Adj	
			Adopted	Adjusted	Year-end			\$ Chg	% Chg
Charges for Services & Fees	1,003,355	944,539	958,500	989,500	974,000	977,500	979,500	(12,000)	-1.2%
Parks & Recreation Fees	234,414	231,151	262,500	262,500	255,500	259,000	261,000	(3,500)	-1.3%
Court Transport-University Place	11,220	-	14,000	-	-	-	-	-	n/a
Court Transport-Steilacoom	2,805	-	-	-	-	-	-	-	n/a
Police - Various Contracts	3,695	19,800	-	-	-	-	-	-	n/a
Police - Towing Impound Fees	49,300	37,000	40,000	40,000	40,000	40,000	40,000	-	0.0%
Police - Extra Duty	398,599	363,353	400,000	400,000	400,000	400,000	400,000	-	0.0%
Police - WSH Comm Policing Program	288,027	286,537	231,000	276,000	276,000	276,000	276,000	-	0.0%
Other	15,295	6,697	11,000	11,000	2,500	2,500	2,500	(8,500)	-77.3%
Fines & Forfeitures	2,089,104	1,981,247	2,194,100	2,194,100	1,982,219	1,982,219	1,982,219	(211,881)	-9.7%
Municipal Court	1,384,894	1,282,219	1,444,100	1,444,100	1,282,219	1,282,219	1,282,219	(161,881)	-11.2%
Photo Infraction	704,211	699,028	750,000	750,000	700,000	700,000	700,000	(50,000)	-6.7%
Miscellaneous/Interest/Other	140,049	117,636	74,150	74,150	70,150	48,650	48,650	(25,500)	-34.4%
Interest Earnings	7,202	7,919	2,000	2,000	6,000	6,000	6,000	4,000	200.0%
Penalties & Interest - Taxes	33,952	21,915	30,500	30,500	30,500	30,500	30,500	-	0.0%
Miscellaneous/Other	98,895	87,801	41,650	41,650	33,650	12,150	12,150	(29,500)	-70.8%
Interfund Transfers	313,060	284,700	284,700	284,700	284,700	284,700	284,700	-	0.0%
Transfers In - Fund 101 Street O&M	28,360	-	-	-	-	-	-	-	n/a
Transfers In - Fund 102 Street Capital	-	-	-	-	-	-	-	-	n/a
Transfer In - Fund 401 SWM	284,700	284,700	284,700	284,700	284,700	284,700	284,700	-	0.0%
Total Operating Revenues	\$ 35,029,905	\$ 35,728,474	\$ 35,282,892	\$ 36,177,375	\$ 35,827,198	\$ 36,397,325	\$ 37,016,260	\$ 219,950	0.6%
EXPENDITURES									
City Council	94,441	103,021	90,090	136,290	136,290	134,910	134,920	(1,380)	-1.0%
City Manager	528,918	601,322	552,260	592,066	590,832	611,558	620,129	19,492	3.3%
Municipal Court	1,893,926	1,790,330	1,807,930	2,046,213	2,128,783	1,996,463	2,053,330	(49,750)	-2.4%
Administrative Services	3,441,279	1,490,468	1,465,450	1,628,158	1,623,004	1,616,401	1,655,784	(11,757)	-0.7%
Legal	1,272,057	1,634,745	1,631,360	1,752,249	1,690,990	1,718,200	1,688,739	(34,049)	-1.9%
Community & Economic Dev	1,786,180	1,876,796	1,952,360	2,160,784	1,935,268	1,871,780	1,926,371	(289,004)	-13.4%
Parks, Rec & Community Svcs	2,155,686	2,465,429	2,508,650	2,670,401	2,677,682	2,630,206	2,641,869	(40,195)	-1.5%
Police	19,883,014	21,595,504	21,341,706	22,546,826	22,925,545	23,173,274	24,122,464	626,448	2.8%
Property Management	825,724	-	-	-	-	-	-	-	n/a
Non-Departmental	195,983	132,402	2,249,930	131,290	131,290	131,720	131,720	430	0.3%
Transfer to Fund 101 Street	1,001,675	1,266,320	1,061,550	1,312,143	1,225,435	1,027,161	1,012,178	(284,982)	-21.7%
Transfer to Fund 102 Street Capital	35,000	-	-	-	-	-	-	-	n/a
Transfer to Fund 105 Abatement/RHSP	-	35,000	35,000	35,000	35,000	35,000	35,000	-	0.0%
Transfer to Fund 201 GO Bond DS	287,758	340,162	290,160	444,810	467,594	477,570	478,135	32,760	7.4%
Contribution to Fleet/Equip Reserves	920,300	-	-	-	-	-	-	-	n/a
Total Operating Expenditures:	\$ 34,321,939	\$ 33,331,499	\$ 34,986,446	\$ 35,456,230	\$ 35,567,713	\$ 35,424,243	\$ 36,500,639	\$ (31,987)	-0.1%
Oper Rev Over/(Under) Exp	\$ 707,966	\$ 2,396,975	\$ 296,446	\$ 721,145	\$ 259,485	\$ 973,082	\$ 515,621	\$ 251,937	34.9%

FUND 001: GENERAL FUND (continued)

SOURCES & USES (continued)

Item	2014 Actual	2015 Actual	2016			2017 Proposed	2018 Proposed	17 Proposed - 16 Adj	
			Adopted	Adjusted	Year-end			\$ Chg	% Chg
OTHER FINANCING SOURCES									
Grants/Donations/Contributions	299,991	335,163	156,500	259,368	284,618	69,750	69,750	(189,618)	-73.1%
Transfer In-Narcotics Seizure	14,061	-	-	-	-	-	-	-	n/a
Transfer In-Felony Seizure	85,939	-	-	-	-	-	-	-	n/a
Transfer In-CDBG/Grants	840,056	-	-	-	-	-	-	-	n/a
Transfer In-LID Guaranty Fund	-	-	270,000	270,000	270,000	-	-	(270,000)	-100.0%
Transfer In-Fleet & Equipment	1,074,959	40,802	-	-	-	96,050	16,000	96,050	n/a
Total Other Financing Sources	\$ 2,315,006	\$ 375,965	\$ 426,500	\$ 529,368	\$ 554,618	\$ 165,800	\$ 85,750	\$ (363,568)	-68.7%
OTHER FINANCING USES									
Municipal Court	51,459	51,350	-	18,056	18,056	41,024	17,485	22,968	127.2%
City Council	5,264	-	-	-	-	29,483	4,044	29,483	n/a
City Manager	18,000	31,573	-	11,933	11,933	-	-	(11,933)	-100.0%
Administrative Services	465,692	3,992	-	9,785	9,785	46,276	17,594	36,491	372.9%
Legal/Clerk	21,209	309,575	10,000	47,453	47,453	44,381	18,917	(3,072)	-6.5%
Community & Economic Development	321,515	59,524	-	466,165	466,165	52,026	22,175	(414,139)	-88.8%
Parks, Recreation & Community Services	9,725	1,294	-	72,582	72,582	49,998	21,311	(22,584)	-31.1%
Police	52,863	113,235	-	108,539	108,539	457,640	194,380	349,101	321.6%
Property Management	27,385	-	-	-	-	-	-	-	n/a
Transfer Out - Street	37,000	-	-	14,531	14,531	158,923	42,033	144,392	993.7%
Transfer Out - Abatement/RHSP	-	-	-	-	-	90,000	90,000	90,000	n/a
Transfer Out - OEA/SSMCP	50,000	50,000	50,000	54,750	54,750	50,000	50,000	(4,750)	-8.7%
Transfer Out - Public Safety Grants	10,848	-	-	-	-	-	-	-	n/a
Transfer Out - Parks CIP	-	146,729	-	-	-	-	-	-	n/a
Transfer Out - Transportation CIP	-	689,500	500,000	310,500	310,500	500,000	500,000	189,500	61.0%
Transfer to Fleet & Equipment	-	-	-	233,239	233,239	-	-	(233,239)	-100.0%
Total Other Financing Uses	\$ 1,070,960	\$ 1,456,772	\$ 560,000	\$ 1,347,533	\$ 1,347,533	\$ 1,519,751	\$ 977,939	\$ 172,218	12.8%
Total Revenue & Other Sources	\$ 37,344,910	\$ 36,104,439	\$ 35,709,392	\$ 36,706,743	\$ 36,381,816	\$ 36,563,125	\$ 37,102,010	\$ (143,618)	-0.4%
Total Expenditures & Other Uses	\$ 35,392,899	\$ 34,788,272	\$ 35,546,446	\$ 36,803,763	\$ 36,915,246	\$ 36,943,994	\$ 37,478,578	\$ 140,231	0.4%
Beginning Balance	\$ 2,580,681	\$ 4,532,693	\$ 4,174,854	\$ 5,848,860	\$ 5,848,860	\$ 5,315,430	\$ 4,934,561	\$ (533,430)	-9.1%
Ending Balance	\$ 4,532,693	\$ 5,848,860	\$ 4,337,800	\$ 5,751,840	\$ 5,315,430	\$ 4,934,561	\$ 4,557,993	\$ (817,279)	-14.2%
EFB as % of G/S Oper Rev	12.6%	16.0%	12.0%	15.5%	14.4%	13.2%	12.0%	-2.30%	-14.8%
Reserves - Total Target 12%	\$ 4,316,235	\$ 4,397,783	\$ 4,337,797	\$ 4,445,565	\$ 4,415,222	\$ 4,483,722	\$ 4,557,991	38,157	0.9%
2% Contingency Reserves	\$ 719,372	\$ 732,964	\$ 722,972	\$ 740,928	\$ 735,870	\$ 747,287	\$ 759,665	6,359	0.9%
5% General Fund Reserves	\$ 1,798,431	\$ 1,832,409	\$ 1,807,413	\$ 1,852,319	\$ 1,839,676	\$ 1,868,218	\$ 1,899,163	15,899	0.9%
5% Strategic Reserves	\$ 1,798,431	\$ 1,832,409	\$ 1,807,413	\$ 1,852,319	\$ 1,839,676	\$ 1,868,218	\$ 1,899,163	15,899	0.9%
Unreserved / (Shortfall):	\$ 216,459	\$ 1,451,078	\$ -	\$ 1,306,275	\$ 900,208	\$ 450,839	\$ 3	\$ (855,436)	-65.5%

FUND 001: GENERAL FUND (continued)

EXPENDITURE BY OBJECT SUMMARY

Code	Item	2014 Actual	2015 Actual	2016			2017 Proposed	2018 Proposed	17 Proposed - 16 Adj	
				Adopted	Adjusted	Year-end			\$ Chg	% Chg
<i>Expenditure Summary:</i>										
11.xxx	Salaries & Wages	\$ 15,579,165	\$ 14,556,604	\$ 15,230,136	\$ 15,338,135	\$ 15,917,835	\$ 15,663,824	\$ 16,353,041	\$ 325,689	2.1%
11.002/4	Overtime	989,091	951,883	716,440	707,412	707,412	710,920	710,920	3,508	0.5%
11.008	Extra Duty Pay	326,628	328,481	400,000	400,000	400,000	400,000	400,000	-	0.0%
11.011	Temporary Help	146,686	198,192	186,650	186,650	186,650	207,120	207,120	20,470	11.0%
21.xxx	Benefits	6,396,353	5,987,178	6,498,940	6,546,061	6,474,561	6,339,979	6,656,037	(206,082)	-3.1%
31.xxx	Other Operating Supplies	391,808	271,692	350,630	347,805	347,805	305,485	305,485	(42,320)	-12.2%
31.002	Printer & Copier Supplies	28,931	-	-	-	-	-	-	-	n/a
31.003/00	Forms & Publications	7,088	8,511	14,700	14,700	14,700	14,700	14,700	-	0.0%
31.005	Meeting Food & Beverage	8,168	9,310	6,690	6,690	6,690	7,040	7,040	350	5.2%
31.008	Clothing/Uniform	58,420	61,460	64,660	58,630	58,630	49,580	49,300	(9,050)	-15.4%
31.030	Maintenance Supplies	67	-	-	-	-	-	-	-	n/a
32.xxc	Fuel	407,610	-	-	-	-	-	-	-	n/a
35.xxx	Small Tools/Minor Equip	88,727	59,233	119,160	110,160	110,160	122,880	109,760	12,720	11.5%
41.xxx	Professional Service	2,071,317	1,862,236	1,885,410	1,979,924	2,073,724	2,121,585	2,141,585	141,661	7.2%
42.xxx	Communication	186,651	56,317	57,020	57,020	57,020	57,020	57,020	-	0.0%
43/49.003	Travel & Training	130,399	116,025	142,450	154,305	154,305	192,230	191,920	37,925	24.6%
44.xxx	Advertising	25,176	17,698	17,700	17,700	17,700	27,450	27,450	9,750	55.1%
45.xxx	Operating Rental/Lease	50,726	6,005	-	-	-	-	-	-	n/a
46.xxx	WCIA Risk Assessment	925,475	-	-	-	-	-	-	-	n/a
47.xxx	Utilities	333,151	117,623	93,250	93,250	93,250	70,600	70,600	(22,650)	-24.3%
48.xxx	Repairs & Maintenance	428,934	2,046	25,950	25,950	25,950	20,950	20,950	(5,000)	-19.3%
49.001	Membership Dues	123,935	74,333	78,710	78,710	78,710	79,435	79,775	725	0.9%
49.xxx	Other Charges & Services	74,204	80,150	108,230	108,230	108,230	86,040	86,040	(22,190)	-20.5%
597	Interfund Transfers	1,324,433	1,641,482	1,386,710	1,791,953	1,728,029	1,539,731	1,525,313	(252,222)	-14.1%
5x.xxx	Intergovernmental	3,298,499	3,333,019	3,326,420	3,293,986	3,293,986	3,401,361	3,338,831	107,375	3.3%
9x.xxx	IS Charges - M&O	-	2,848,725	3,363,550	3,214,024	2,919,839	3,227,683	3,281,094	13,659	0.4%
9x.xxx	IS Charges - Reserves	920,300	743,297	913,040	924,935	792,527	778,630	866,658	(146,305)	-15.8%
Subtotal Operating Exp:		\$ 34,321,939	\$ 33,331,499	\$ 34,986,446	\$ 35,456,230	\$ 35,567,713	\$ 35,424,243	\$ 36,500,639	\$ (31,987)	-0.1%
<i>Capital & One-time Funding:</i>										
	City Council	5,264	-	-	-	-	-	-	-	n/a
	City Manager	18,000	31,573	-	11,933	11,933	29,483	4,044	17,550	147.1%
	Administrative Services	465,692	3,992	-	9,785	9,785	46,276	17,594	36,491	372.9%
	Community & Economic Dev	321,515	59,524	-	466,165	466,165	52,026	22,175	(414,139)	-88.8%
	Parks, Rec & Comm Services	37,110	1,294	-	72,582	72,582	49,998	21,311	(22,584)	-31.1%
	Legal	21,209	309,575	10,000	47,453	47,453	44,381	18,917	(3,072)	-6.5%
	Municipal Court	51,459	51,350	-	18,056	18,056	41,024	17,485	22,968	127.2%
	Police	52,863	113,235	-	108,539	108,539	457,640	194,380	349,101	321.6%
	Transfers Out	97,848	886,229	550,000	613,020	613,020	798,923	682,033	185,903	30.3%
Subtotal One-time Exp:		\$ 1,070,959	\$ 1,456,773	\$ 560,000	\$ 1,347,533	\$ 1,347,533	\$ 1,519,751	\$ 977,939	\$ 172,218	12.8%
Total Expenditures:		\$ 35,392,899	\$ 34,788,272	\$ 35,546,446	\$ 36,803,763	\$ 36,915,246	\$ 36,943,994	\$ 37,478,578	\$ 140,231	0.4%

FUND 101: STREET FUND

PURPOSE/DESCRIPTION

The *Street Fund* is used to account for the receipts and disbursements associated with City planning, establishing, repairing and maintaining City streets, sidewalks, and appurtenances, including pedestrian and bicycle paths, lanes and routes. The fund is supported primarily by an interfund transfer from the General Fund, motor vehicle fuel tax and permits to a much lesser degree. Primary areas of service are transportation planning, traffic operations and maintenance, neighborhood traffic services, snow and ice response, and street maintenance.

SOURCES & USES

Item	2014 Actual	2015 Actual	2016			2017 Proposed	2018 Proposed	17 Proposed - 16 Adj	
			Adopted	Adjusted	Year-end			\$ Chg	% Chg
REVENUES									
Permits Fees	\$ 84,653	\$ 56,942	\$ 28,000	\$ 28,000	\$ 96,000	\$ 96,000	\$ 96,000	\$ 68,000	242.9%
Engineering Review Fees	1,303	1,050	300	300	1,000	1,000	1,000	700	233.3%
Motor Vehicle Fuel Tax	852,760	861,723	837,400	840,700	869,319	870,028	870,000	29,328	3.5%
Interest Earnings	2	-	-	-	-	-	-	-	n/a
Total Operating Revenues:	\$ 938,718	\$ 919,715	\$ 865,700	\$ 869,000	\$ 966,319	\$ 967,028	\$ 967,000	\$ 98,028	11.3%
EXPENDITURES									
Operations & Maintenance	1,829,567	1,723,478	1,561,249	1,639,994	1,663,811	1,504,533	1,480,962	(135,461)	-8.3%
Engineering Services	208,410	445,961	372,001	508,199	508,993	492,156	500,716	(16,043)	-3.2%
General Fund Admin Support	28,360	-	-	-	-	-	-	-	n/a
Total Operating Expenditures:	\$ 2,066,337	\$ 2,169,439	\$ 1,933,250	\$ 2,148,193	\$ 2,172,804	\$ 1,996,689	\$ 1,981,678	\$ (151,504)	-7.1%
Oper Rev Over/(Under) Exp	\$(1,127,619)	\$(1,249,724)	\$(1,067,550)	\$(1,279,193)	\$(1,206,485)	\$(1,029,661)	\$(1,014,678)	\$ 249,532	-19.5%
OTHER FINANCING SOURCES									
Donations/Contributions	4,146	9,780	-	-	10,000	-	-	-	n/a
Proceeds from Sale of Assets	(2,096)	2,288	-	-	-	-	-	-	n/a
Judgments, Settlements/Misc	16,205	2,143	-	-	-	-	-	-	n/a
Permit Deposits for Prof Svcs	-	5,060	-	-	2,500	2,500	2,500	2,500	n/a
Transfer In-General Fund	1,038,675	1,266,321	1,082,550	1,326,674	1,241,466	1,186,084	1,054,211	(140,590)	-10.6%
Total Other Financing Sources	\$ 1,056,930	\$ 1,285,592	\$ 1,082,550	\$ 1,326,674	\$ 1,253,966	\$ 1,188,584	\$ 1,056,711	\$ (138,090)	-10.4%
OTHER FINANCING USES									
Operations & Maintenance	\$ -	\$ 30,808	\$ 15,000	\$ 47,481	\$ 47,481	\$ 106,282	\$ 19,596	\$ 58,801	123.8%
Engineering Services	12,280	5,060	-	-	-	52,641	22,437	52,641	n/a
Total Other Financing Uses	\$ 12,280	\$ 35,867	\$ 15,000	\$ 47,481	\$ 47,481	\$ 158,923	\$ 42,033	\$ 111,442	234.7%
Total Rev & Other Sources	\$ 1,995,648	\$ 2,205,307	\$ 1,948,250	\$ 2,195,674	\$ 2,220,285	\$ 2,155,612	\$ 2,023,711	\$ (40,062)	-1.8%
Total Exp & Other Uses	\$ 2,078,617	\$ 2,205,306	\$ 1,948,250	\$ 2,195,674	\$ 2,220,285	\$ 2,155,612	\$ 2,023,711	\$ (40,062)	-1.8%
Beginning Fund Balance, 1/1	\$ 82,969	\$ -	n/a						
Ending Fund Balance, 12/31	\$ -	\$ 1	\$ -	n/a					

FUND 101: STREET FUND (continued)

EXPENDITURE OBJECT SUMMARY

Code	Item	2014 Actual	2015 Actual	2016			2017 Proposed	2018 Proposed	17 Proposed - 16 Adj	
				Adopted	Adjusted	Year-end			\$ Chg	% Chg
<i>Expenditure Summary:</i>										
11.xxx	Salaries & Wages	680,018	594,563	675,110	664,632	664,632	599,081	602,480	(65,551)	-9.9%
11.002/4	Overtime	10,846	5,924	12,000	12,000	12,000	11,500	11,500	(500)	-4.2%
11.011	Temporary Help	-	-	30,000	30,000	30,000	51,400	51,400	21,400	71.3%
21.xxx	Benefits	257,611	237,044	253,910	255,842	255,842	246,625	256,008	(9,217)	-3.6%
31.xxx	Other Operating Supplies	21,647	84,233	35,600	78,000	78,000	95,700	95,700	17,700	22.7%
31.003/00	Forms & Publications	361	-	600	600	600	200	200	(400)	-66.7%
31.005	Meeting Food & Beverage	430	150	1,000	1,000	1,000	1,000	1,000	-	0.0%
31.008	Clothing/Uniform	6,560	3,717	6,000	6,000	6,000	6,000	6,000	-	0.0%
31.030	Maintenance Supplies	109,538	30,581	77,500	77,500	77,500	90,000	90,000	12,500	16.1%
32.xxx	Fuel	34,080	123	-	-	-	-	-	-	n/a
35.xxx	Small Tools/Minor Equip	1,911	24,288	16,650	22,500	22,500	20,000	20,000	(2,500)	-11.1%
41.xxx	Professional Service	39,710	20,912	72,590	17,590	17,590	23,300	23,300	5,710	32.5%
42.xxx	Communication	12,603	652	-	-	-	-	-	-	n/a
43/49.003	Travel & Training	6,403	2,658	8,100	8,200	8,200	9,650	9,650	1,450	17.7%
45.xxx	Operating Rental/Lease	25,474	4,751	6,100	11,100	11,100	5,000	5,000	(6,100)	-55.0%
46.xxx	Risk Assessments (WCIA)	-	-	5,000	-	-	-	-	-	n/a
47.xxx	Utilities	508,989	518,662	447,330	353,586	353,586	215,210	215,210	(138,376)	-39.1%
48.xxx	Repairs & Maintenance	128,026	23,184	56,350	5,350	5,350	15,250	15,250	9,900	185.0%
49.001	Membership Dues	5,165	1,835	3,700	3,700	3,700	2,800	2,800	(900)	-24.3%
49.xxx	Other Charges & Services	2,020	2,041	3,700	3,600	3,600	400	400	(3,200)	-88.9%
597	Interfund Transfers	28,360	-	-	-	-	-	-	-	n/a
5x.xxx	Intergovernmental	186,485	37,261	22,750	27,750	27,750	27,750	27,750	-	0.0%
9x.xxx	IS Charges - M&O	-	459,682	81,900	442,833	429,522	409,714	413,573	(33,119)	-7.5%
9x.xxx	IS Charges - Reserves	100	117,177	117,360	126,410	164,332	166,108	134,457	39,698	31.4%
Subtotal Operating Exp:		\$ 2,066,337	\$ 2,169,439	\$ 1,933,250	\$ 2,148,193	\$ 2,172,804	\$ 1,996,689	\$ 1,981,678	\$ (151,504)	-7.1%
<i>Capital & One-time Funding:</i>										
	Capital & One-Time	12,280	35,868	15,000	47,481	47,481	158,923	42,033	111,442	234.7%
Subtotal One-time Exp:		\$ 12,280	\$ 35,867	\$ 15,000	\$ 47,481	\$ 47,481	\$ 158,923	\$ 42,033	\$ 111,442	234.7%
Total Expenditures:		\$ 2,078,617	\$ 2,205,306	\$ 1,948,250	\$ 2,195,674	\$ 2,220,285	\$ 2,155,612	\$ 2,023,711	\$ (40,062)	-1.8%

FUND 102: REAL ESTATE EXCISE TAX

PURPOSE/DESCRIPTION

The *Real Estate Excise Tax Fund* accounts for the receipt and disbursement of the first and second 0.25 percent real estate excise tax and other revenue sources that may be authorized by the City Council.

- First 0.25 percent real estate excise tax authorized by RCW 82.46.010, and dedicated for the capital purposes defined in RCW 35.43.040. Such expenditures include public buildings and facilities, parks, and debt service associated with such capital-oriented projects.
- Second 0.25 percent real estate excise tax authorized by the Growth Management Act RCW 82.46.035. These revenues are restricted to financing capital project specified in a capital facilities plan.

SOURCES & USES

Item	2014 Actual	2015 Actual	2016			2017 Proposed	2018 Proposed	17 Proposed - 16 Adj	
			Adopted	Adjusted	Year-end			\$ Chg	% Chg
REVENUES									
Motor Vehicle Fuel Tax	348,310	1,486,450	-	-	-	-	-	-	n/a
Real Estate Excise Tax	1,100,298	-	800,000	1,224,000	1,400,000	1,300,000	1,300,000	76,000	6.2%
License & Permits	1,300	-	-	-	-	-	-	-	n/a
Grants	3,768,444	-	-	-	-	-	-	-	n/a
Engineering Services	475,145	-	-	-	-	-	-	-	n/a
Mitigaiton Fees	400,114	-	-	-	-	-	-	-	n/a
Interest/Miscellaneous	105	77	-	-	-	-	-	-	n/a
Donations/Contributions	10,837	-	-	-	-	-	-	-	n/a
Transfer In-General Fund	35,000	-	-	-	-	-	-	-	n/a
Transfer In-SWM	44,890	-	-	-	-	-	-	-	n/a
Total Sources	\$ 6,184,443	\$ 1,486,527	\$ 800,000	\$ 1,224,000	\$ 1,400,000	\$ 1,300,000	\$ 1,300,000	\$ 76,000	6.2%
EXPENDITURES									
Capital Projects	5,419,063	-	-	-	-	-	-	-	n/a
Transfer Out-Parks CIP	-	85,878	-	60,234	60,234	100,000	260,000	39,766	66.0%
Transfer Out-Transportation CIP	-	1,773,634	800,000	1,606,071	1,606,071	1,091,000	1,253,465	(515,071)	-32.1%
Transfer Out-SWM	487,975	268,989	-	-	-	-	-	-	n/a
Total Uses	\$ 5,907,038	\$ 2,128,501	\$ 800,000	\$ 1,666,305	\$ 1,666,305	\$ 1,191,000	\$ 1,513,465	\$ (475,305)	-28.5%
Oper Sources/(Under) Uses	\$ 277,405	\$ (641,974)	\$ -	\$ (442,305)	\$ (266,305)	\$ 109,000	\$ (213,465)	\$ 551,305	-124.6%
Beginning Fund Balance, 1/1	\$ 841,124	\$ 1,118,529	\$ -	\$ 476,554	\$ 476,554	\$ 210,249	\$ 319,249	\$ (266,305)	-55.9%
Ending Fund Balance, 12/31	\$ 1,118,529	\$ 476,554	\$ -	\$ 34,249	\$ 210,249	\$ 319,249	\$ 105,784	\$ 285,000	832.1%

Note:

- Prior to 2015, this fund was the Street Capital Fund, and accounted for capital projects related to street infrastructure.
- Effective January 1, 2015, all street infrastructure related capital projects are accounted for in Fund 302 Transportation Capital Projects.

FUND 103: TRANSPORTATION BENEFIT DISTRICT

PURPOSE & DESCRIPTION

The *Transportation Benefit District Fund* accounts for the \$20 annual vehicle licensing fee (VLF) revenues used to fund specific transportation project. Proceeds from the VLF are transferred to Fund 102 Street Capital Projects to provide funding of those specific projects.

On August 6, 2012, the Lakewood City Council adopted Ordinance #550, creating a transportation benefit district (TBD) in the City of Lakewood, referred to as the Lakewood TBD. The TBD is a quasi-municipal corporation and independent taxing district created for the sole purpose of acquiring, constructing, improving, providing and funding transportation improvement within the city limits of Lakewood. It has the authority to impose certain taxes and fees, either through the vote of the people of board action, for transportation purposes. The TBD is governed by the members of the Lakewood City Council as the District’s Board of Directors and the Mayor services as Chair of the Board.

On September 15, 2014, the Lakewood TBD adopted Ordinance #TBD-01, authorizing an annual \$20 vehicle licensing fee for the TBD. The TBD Board found this fee is the best way to preserve, maintain, operate, construct, or reconstruct the transportation infrastructure of the City of Lakewood and fund transportation improvements within the District that are consistent with existing state, regional or local transportation plans necessitated by existing or reasonably foreseeable congestion levels.

The fees are effective for tabs due beginning April 1, 2015. The Washington State Department of Licensing (DOL) collects the fees and distributes the net proceeds to the City on a monthly basis. DOL automatically deducts one percent (1%) of the \$20 fee at the time of collection for administration and collections expenses incurred.

\$20 Vehicle License Fee	
Applies To	Exempt
• Auto stage, six seats or less	• Campers, as defined in RCW 46.04.085
• Commercial trailer	• Farm tractors or farm vehicles, as defined in RCW 46.04.180 and 46.04.181
• For hire vehicle, six seats or less	• Mopeds, as defined in RCW 46.04.304
• Mobile home (if registered)	• Off-road and non-highway vehicles, as defined in RCW 46.04.365
• Motor home	• Private use single-axel trailer, as defined in RCW 46.04.422
• Motorcycle	• Snowmobiles, as defined in RCW 46.04.546
• Passenger car	• Vehicles registered under chapter 46.87 RCW and the international registration plan.
• Sport utility vehicle	
• Tow truck	
• Trailer, over 2000 pounds (but if private use single axel, it’s exempt)	
• Travel trailer	
• Each vehicle subject to grow weight license fees with a scale weight of six thousand pounds or less	

The vehicle licensing fee is expected to generate \$4.1M between 2017 and 2022. The City will also use \$3.00M of General Fund sources for a combined total of \$7.1M. This \$7.1M along with revenues generated from real estate excise tax, motor vehicle fuel tax, grants, and contributions grants will provide \$56.5M of needed improvements to the City streets and roads over the next six years (2017-2022).

FUND 103: TRANSPORTATION BENEFIT DISTRICT (continued)

SOURCE & USES

Item	2014 Actual	2015 Actual	2016			2017 Proposed	2018 Proposed	17 Proposed - 16 Adj	
			Adopted	Adjusted	Year-end			\$ Chg	% Chg
REVENUES									
\$20 Vehicle Licensing Fee (net rev)	\$ -	\$ 484,016	\$ 685,000	\$ 685,000	\$ 685,350	\$ 689,000	\$ 689,000	\$ 685,000	100.0%
Interest Earnings	-	49	-	-	-	-	-	-	n/a
Total Revenues	\$ -	\$484,065	\$ 685,000	\$685,000	\$ 685,350	\$ 689,000	\$ 689,000	\$ 4,000	0.6%
EXPENDITURES									
WCIA Risk Assessment	-	2,500	2,500	2,500	2,500	2,500	2,500	-	0.0%
Audit	-	-	-	4,000	4,350	-	-	(4,000)	-100.0%
Transfer Out-Transportation CIP	-	481,565	682,500	678,500	678,500	682,500	682,500	680,000	100.2%
Total Expenditures	\$ -	\$484,065	\$ 685,000	\$685,000	\$ 685,350	\$ 685,000	\$ 685,000	\$ -	0.0%
Rev Over/(Under) Exp	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,000	\$ 4,000	\$ 4,000	n/a
Beginning Fund Balance, 1/1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,000	\$ -	n/a
Ending Fund Balance, 12/31	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,000	\$ 8,000	\$ 4,000	n/a

FUND 104: HOTEL/MOTEL LODGING TAX

PURPOSE/DESCRIPTION

The *Hotel/Motel Lodging Tax Fund* is used to account for the hotel/motel lodging tax revenues and associated disbursements. RCW 67.28 authorizes a transient rental tax of up to two percent for lodging at hotels, motels, private campgrounds, RV parks and similar facilities. RCW 67.28 also authorizes a five percent special hotel/motel tax on the same base. The expenditures from this fund must adhere to the governing state statutes, which limit the expenditures to those costs related to tourism promotion, and acquisition and/or operation of tourism-related facilities.

SOURCES & USES

Item	2014 Actual	2015 Actual	2016			2017 Proposed	2018 Proposed	17 Proposed - 16 Adj	
			Adopted	Adjusted	Year-end			\$ Chg	% Chg
REVENUES									
Special Hotel/Motel Lodging Tax	\$ 399,904	\$ 494,141	\$ 357,000	\$ 428,571	\$ 428,571	\$ 428,571	\$ 428,571	\$ -	0.0%
Transient Rental Income Tax	159,962	197,656	143,000	171,429	171,429	171,429	171,429	-	0.0%
Interest Earnings	1,255	2,920	-	-	-	-	-	-	n/a
Total Revenues	\$ 561,121	\$ 694,717	\$ 500,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ -	0.0%
EXPENDITURES									
Lodging Tax Programs	467,938	450,135	500,000	903,850	903,850	1,100,000	650,000	196,150	21.7%
Total Expenditures	\$ 467,938	\$ 450,135	\$ 500,000	\$ 903,850	\$ 903,850	\$ 1,100,000	\$ 650,000	\$ 196,150	21.7%
Rev Over/(Under) Exp	\$ 93,183	\$ 244,582	\$ -	\$ (303,850)	\$ (303,850)	\$ (500,000)	\$ (50,000)	\$ (196,150)	64.6%
Beginning Fund Balance, 1/1	\$ 935,374	\$ 1,028,557	\$ 937,524	\$ 1,273,140	\$ 1,273,140	\$ 969,290	\$ 469,290	\$ (303,850)	-23.9%
Ending Fund Balance, 12/31	\$ 1,028,557	\$ 1,273,139	\$ 937,524	\$ 969,290	\$ 969,290	\$ 469,290	\$ 419,290	\$ (500,000)	-51.6%

FUND 104: HOTEL/MOTEL LODGING TAX (continued)

HISTORY OF HOTEL/MOTEL LODGING TAX PROGRAMS

Year/Program	2010	2011	2012	2013	2014	2015	2016
Advertise Grant Application Open Periods/LTAC Meetings/Bank Fees	\$ 253	\$ 444	\$ 291	\$ 381	\$ 407	\$ -	\$ -
Lakewood Economic Dev Dept-Program & Personnel	32,869	29,937	35,586	33,978	12,783	-	-
Asia Pacific Cultural Center (APCC)	-	10,000	10,000	-	-	2,500	10,000
Audubon Washington - Birding Map	-	-	5,000	-	-	-	-
Daffodil Festival dba Daffodilians	4,000	4,000	4,000	4,000	-	-	-
Grave Concerns - Ft Steilacoom Historic Cemetery Brochure/Genealogy	-	-	2,943	-	-	-	9,500
Historic Fort Steilacoom Assoc.	7,000	7,000	6,998	8,000	8,000	6,500	10,000
Lakewood Gardens	52,986	43,453	45,266	44,195	44,912	40,000	40,000
Lakewood Chamber of Commerce	56,446	65,000	80,000	80,000	80,000	78,500	80,000
Lakewood Economic Dept - International District Cultural Banners + Road Signs	-	-	-	12,931	-	-	-
Lakewood Historical Society & Museum	21,060	39,500	39,500	39,500	39,500	33,000	39,500
Lakewood Landmarks & Heritage Advisory Board Historical Driving Tour Brochure	-	-	-	9,968	-	-	-
Lakewood Parks & Rec Dept - Lakewood Farmers Market	-	-	5,000	9,957	11,470	10,000	20,000
Lakewood Parks & Rec Dept - SummerFEST	10,000	11,000	17,000	17,000	15,245	18,000	29,000
Lakewood Playhouse, Marketing (2 Capital Improvements in 2013)	25,000	25,880	24,976	25,000	22,367	21,601	49,000
Buxton Co. - Tourism Profile	-	46,500	-	-	-	-	-
Lakewood Sister Cities Assn (LSCA) - International Festival (2012 grant was extended to 2013)	3,500	11,998	-	6,000	12,403	9,075	10,000
Northwest Korean Cultural Foundation - International Friendship Festival	12,500	2,677	-	-	-	-	-
Dean Paulson Photography-Tourism Photos	-	-	909	-	-	-	-
Freelance Graphics - Tourism Photos	-	-	1,366	-	-	-	-
South Sound User's Guide - Tourism Guide	-	-	547	200	-	-	-
Tacoma Regional Convention+Visitor Bureau	35,000	35,000	39,997	45,000	45,000	40,000	50,000
Tacoma South Sound Sports Comm	30,000	25,000	35,000	50,000	50,000	40,000	40,000
WA Museum of Military Technology	-	-	-	-	-	-	-
Subtotal - Tourism	257,492	327,008	318,502	351,751	328,897	299,176	387,000
CoL - Promotion & Outreach (FRAUSE, Media Consultant)	-	23,918	24,000	24,000	24,000	4,480	-
Today in America - Promotional Video	-	-	19,800	-	-	-	-
Have You Seen Lakewood Lately?	-	-	-	-	-	9,628	15,000
Subtotal - Promotion	-	23,918	43,800	24,000	24,000	14,108	15,000
CPTC McGavick Center	101,850	101,850	101,850	101,850	101,850	101,850	101,850
Lakewood Colonial Center Theater Rehab & Potential Study + Advertising	20,219	-	-	-	-	-	-
CoL - Ft Steilacoom Park Golf Course Feasibility Study + Ad	15,113	-	-	-	-	-	-
Lakewood Playhouse, Building Updates	10,000	9,870	12,500	28,582	-	-	-
McCament & Rogers - 2009 Hotel Study + 2011 Update	-	14,070	-	-	-	-	-
CoL - Bridgeport Gateway Improvement	-	-	-	-	-	10,000	50,000
CoL - Waughop Lake Trail Improvement	-	-	-	-	-	25,000	100,000
CoL - Ft. Steilacoom Field Improvements	-	-	-	-	-	-	250,000
Subtotal - Capital	147,182	125,790	114,350	130,432	101,850	136,850	501,850
Total Programs	\$437,796	\$507,097	\$512,530	\$540,542	\$467,937	\$450,135	\$903,850

FUND 105: PROPERTY ABATEMENT/RENTAL HOUSING SAFETY PROGRAM

PURPOSE/DESCRIPTION

The *Property Abatement/Rental Housing Safety Program Fund* accounts for projects that the City has identified and processed through the abatement program and rental housing safety program. All revenues from the rightful recovery of those project expenses, along with all revenues from fees, fines, and interest, and other rightful recoveries from those projects are deposited into the fund for the purpose of funding additional abatement projects and covering the cost of the rental housing safety program.

SOURCES & USES

Item	2014 Actual	2015 Actual	2016			2017 Proposed	2018 Proposed	17 Proposed - 16 Adj	
			Adopted	Adjusted	Year-end			\$ Chg	% Chg
REVENUES									
Abatement Charges	47,549	2,525	-	8,869	23,356	-	80,319	(8,869)	-100.0%
Interest Earnings	123	34	-	-	-	-	-		
Judgments & Settlements	20,002	-	-	-	-	-	-		
Transfer In-General Fund	-	35,000	-	35,000	35,000	125,000	125,000	90,000	257.1%
Total Revenues:	\$ 67,674	\$ 37,559	\$ -	\$ 43,869	\$ 58,356	\$ 125,000	\$ 205,319	\$ 81,131	184.9%
EXPENDITURES									
Abatement	44,074	150,000	100,000	193,200	207,687	125,000	125,000	(68,200)	-35.3%
Total Expenditures:	\$ 44,074	\$ 150,000	\$ 100,000	\$ 193,200	\$ 207,687	\$ 125,000	\$ 125,000	\$ (68,200)	-35.3%
Rev Over/(Under) Exp:	\$ 23,600	\$ (112,441)	\$ (100,000)	\$ (149,331)	\$ (149,331)	\$ -	\$ 80,319	\$ 149,331	-100.0%
Beginning Fund Balance, 1/1	\$ 238,171	\$ 261,771	\$ 100,000	\$ 149,331	\$ 149,331	\$ -	\$ -	\$ (149,331)	-100.0%
Ending Fund Balance, 12/31	\$ 261,771	\$ 149,331	\$ -	\$ -	\$ -	\$ -	\$ 80,319	\$ -	n/a

FUND 106: PUBLIC ART

PURPOSE/DESCRIPTION

The sole purpose of the *Public Art Fund* is to account for the revenue from the fees charged for the rental of the McGavick Center by the City and expenditure of that revenue for approved public art activities.

SOURCES & USES

Item	2014	2015	2016			2017	2018	17 Proposed - 16 Adj	
	Actual	Actual	Adopted	Adjusted	Year-end	Proposed	Proposed	\$ Chg	% Chg
REVENUES									
Facility Rentals	\$ 13,500	\$ 9,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	0.0%
Donations/Contributions	-	400	-	-	-	-	-	-	n/a
Total Revenues	\$ 13,510	\$ 9,409	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	0.0%
EXPENDITURES									
Arts Commission Program	123	723	2,000	2,000	2,000	2,000	2,000	-	0.0%
Public Art	-	-	31,000	31,000	31,000	-	-	(31,000)	-100.0%
Total Expenditures	\$ 123	\$ 723	\$ 33,000	\$ 33,000	\$ 33,000	\$ 2,000	\$ 2,000	\$ (31,000)	-93.9%
Rev Over/(Under) Exp	\$ 13,387	\$ 8,686	\$ (23,000)	\$ (23,000)	\$ (23,000)	\$ 8,000	\$ 8,000	\$ 31,000	-134.8%
Beginning Fund Balance, 1/1	\$ 12,001	\$ 25,388	\$ 23,000	\$ 33,388	\$ 34,074	\$ 11,074	\$ 19,074	\$ (22,314)	-66.8%
Ending Fund Balance, 12/31	\$ 25,388	\$ 34,074	\$ -	\$ 10,388	\$ 11,074	\$ 19,074	\$ 27,074	\$ 8,686	83.6%

FUND 180: NARCOTIC SEIZURE

PURPOSE/DESCRIPTION

The *Narcotics Seizure Fund* was established for the purposes of tracking assets seized as a result of involvement with the illegal sale, possession, or distribution of drugs or controlled substances, and for the purchase of controlled substances or drugs by law enforcement officers or agents, as well as for such other expenses the City determines to be reasonably connected with public safety activity.

SOURCES & USES

Item	2014 Actual	2015 Actual	2016			2017 Proposed	2018 Proposed	17 Proposed - 16 Adj	
			Adopted	Adjusted	Year-end			\$ Chg	% Chg
REVENUES									
Forfeitures	\$ 67,563	\$ 166,343	\$ 110,000	\$ 110,000	\$ 110,000	\$ 75,000	\$ 75,000	\$ (35,000)	-31.8%
Grants	29,168	-	-	-	-	-	-	-	n/a
Law Enforcement Contracts	-	23,281	-	6,828	6,828	-	-	(6,828)	-100.0%
Interest Earnings	686	1,443	-	-	532	-	-	-	n/a
Proceeds from Sale of Land	-	-	-	-	-	-	-	-	n/a
Total Revenues	\$ 97,417	\$ 191,067	\$ 110,000	\$ 116,828	\$ 117,360	\$ 75,000	\$ 75,000	\$ (41,828)	-35.8%
EXPENDITURES									
Investigations	283,413	192,753	289,750	598,413	598,413	75,000	75,000	(523,413)	-87.5%
Capital Purchases	94,845	-	-	-	-	-	-	-	n/a
Transfer Out - General Fund	14,061	-	-	-	-	-	-	-	n/a
Total Expenditures	\$ 392,319	\$ 192,753	\$ 289,750	\$ 598,413	\$ 598,413	\$ 75,000	\$ 75,000	\$ (523,413)	-87.5%
Rev Over/(Under) Exp	\$ (294,902)	\$ (1,686)	\$ (179,750)	\$ (481,585)	\$ (481,053)	\$ -	\$ -	\$ 481,585	-100.0%
Beginning Fund Balance, 1/1	\$ 778,174	\$ 483,272	\$ 593,151	\$ 481,585	\$ 481,585	\$ 532	\$ 532	\$ (481,053)	-99.9%
Ending Fund Balance, 12/31	\$ 483,272	\$ 481,585	\$ 413,401	\$ -	\$ 532	\$ 532	\$ 532	\$ 532	n/a

FUND 181: FELONY SEIZURE

PURPOSE/DESCRIPTION

The *Felony Seizure Fund* accounts for assets seized by the police department under RCW 10.105.101 and the related expenditures. The statute authorizes the seizure of assets that have been or was actually employed as an instrumentality in the commission of, or in aiding or abetting in the commission of any felony, or which was furnished or was intended to be furnished by any person in the commission of, as a result of, or as compensation for the commission of, any felony, or which was acquired in whole or in part with proceeds traceable to the commission of a felony.

Funds shall be used exclusively by the City for the expansion and improvement of law enforcement activity; however, may not be used to supplant preexisting funding sources.

SOURCES & USES

Item	2014	2015	2016			2017	2018	17 Proposed - 16 Adj	
	Actual	Actual	Adopted	Adjusted	Year-end	Proposed	Proposed	\$ Chg	% Chg
REVENUES									
Interest Earnings	\$ 289	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	n/a
Total Revenues	\$ 289	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	n/a
EXPENDITURES									
Investigations	10,968	5,044	-	-	-	-	-	-	n/a
Capital Purchases	85,939	-	-	-	-	-	-	-	n/a
Total Expenditures	\$ 96,907	\$ 5,044	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	n/a
Rev Over/(Under) Exp	\$ (96,618)	\$ (5,044)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	n/a
Beginning Fund Balance, 1/1	\$ 101,662	\$ 5,044	\$ 11,958	\$ -	n/a				
Ending Fund Balance, 12/31	\$ 5,044	\$ -	\$ 11,958	\$ -	n/a				

FUND 182: FEDERAL SEIZURE

PURPOSE/DESCRIPTION

The *Federal Seizure Fund* was established to track the revenues associated with assets seized as a result of the police department working in conjunction with federal law enforcement. The fund also accounts for public safety expenditures funded by those revenues.

SOURCES & USES

Item	2014 Actual	2015 Actual	2016			2017 Proposed	2018 Proposed	17 Proposed - 16 Adj	
			Adopted	Adjusted	Year-end			\$ Chg	% Chg
REVENUES									
Forfeitures	\$ 68,945	\$ 218,838	\$ -	\$ -	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	n/a
Interest Earnings	34	62	-	-	-	-	-	-	n/a
Total Revenues	\$ 68,979	\$ 218,899	\$ -	\$ -	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	n/a
EXPENDITURES									
Crime Prevention	37,432	83,840	10,000	206,847	101,847	104,900	104,900	(101,947)	-49.3%
Total Expenditures	\$ 37,432	\$ 83,840	\$ 10,000	\$ 206,847	\$ 101,847	\$ 104,900	\$ 104,900	\$ (101,947)	-49.3%
Rev Over/(Under) Exp	\$ 31,547	\$ 135,059	\$ (10,000)	\$ (206,847)	\$ (26,847)	\$ (29,900)	\$ (29,900)	\$ 176,947	-85.5%
Beginning Fund Balance, 1/1	\$ 40,240	\$ 71,787	\$ 30,240	\$ 206,847	\$ 206,847	\$ 180,000	\$ 150,100	\$ (26,847)	-13.0%
Ending Fund Balance, 12/31	\$ 71,787	\$ 206,847	\$ 20,240	\$ -	\$ 180,000	\$ 150,100	\$ 120,200	\$ 150,100	n/a

FUND 190: COMMUNITY DEVELOPMENT BLOCK GRANTS

PURPOSE/DESCRIPTION

The *Community Development Block Grant Fund* was established to account for revenues and expenditures associated with Community Development Block Grants (CDBG), HOME Investment Partnership Act grants. Revenue and other resources reported in the Grant Fund include direct and indirect federal grants, state grants, and intergovernmental service revenues.

SOURCES & USES

Item	2014 Actual	2015 Actual	2016			2017 Proposed	2018 Proposed	17 Proposed - 16 Adj	
			Adopted	Adjusted	Year-end			\$ Chg	% Chg
REVENUES									
Grants	1,074,353	817,012	500,000	2,168,055	2,168,055	445,000	423,000	(1,723,055)	-79.5%
Interest Earnings	1,404	1,004	-	879	879	-	-	(879)	-100.0%
Misc/Contributions	12,058	16,250	-	-	-	-	-	-	n/a
Transfer In-General Fund	-	-	35,000	-	-	-	-	-	n/a
Total Revenues	\$ 1,087,815	\$ 834,266	\$ 535,000	\$ 2,168,934	\$ 2,168,934	\$ 445,000	\$ 423,000	\$ (1,723,934)	-79.5%
EXPENDITURES									
Grants	1,066,645	626,266	200,000	1,436,003	1,436,003	395,000	123,000	(1,041,003)	-72.5%
Section 108 Loan Repayment	-	-	-	-	-	50,000	50,000	50,000	n/a
Abatement Program	-	-	35,000	-	-	-	-	-	n/a
Transfer Out-General Fund	840,056	-	-	-	-	-	-	-	n/a
Transfer Out-Transportation CIP	-	163,114	300,000	800,198	800,198	-	250,000	(800,198)	-100.0%
Total Expenditures	\$ 1,906,701	\$ 789,380	\$ 535,000	\$ 2,236,201	\$ 2,236,201	\$ 445,000	\$ 423,000	\$ (1,791,201)	-80.1%
Rev Over/(Under) Exp	\$ (818,886)	\$ 44,886	\$ -	\$ (67,267)	\$ (67,267)	\$ -	\$ -	\$ 67,267	-100.0%
Beginning Fund Balance, 1/1	\$ 841,268	\$ 22,381	\$ 1,212	\$ 67,267	\$ 67,267	\$ -	\$ -	\$ (67,267)	-100.0%
Ending Fund Balance, 12/31	\$ 22,381	\$ 67,267	\$ 1,212	\$ -	\$ -	\$ -	\$ -	\$ -	n/a

Prior to 2015, this fund also accounted for the STOP Violence Against Women grant and contribution from the Nisqually Tribe for emergency assistance for displaced residence to be used to supplement CDBG funds for this purpose.

FUND 191: NEIGHBORHOOD STABILIZATION PROGRAM

PURPOSE/DESCRIPTION

The *Neighborhood Stabilization Program Fund* accounts for the revenues and expenditures associated with the Federal Neighborhood Stabilization Program Grant. The NSP was established for the purpose of stabilizing communities that have suffered from foreclosures and abandonment. The NSP1 program provides funds to purchase and redevelop foreclosed and abandoned homes and residential properties. The NSP3 program provides a third round of neighborhood stabilization grants to all states and select governments on a formula basis.

SOURCES & USES

Item	2014 Actual	2015 Actual	2016			2017 Proposed	2018 Proposed	17 Proposed - 16 Adj	
			Adopted	Adjusted	Year-end			\$ Chg	% Chg
REVENUES									
Grant - NSP 1	154,043	-	-	-	-	-	-	-	n/a
Grant - NSP 3	96,032	-	-	-	-	-	-	-	n/a
Abatement Charges	-	-	-	38,885	39,561	-	94,716	(38,885)	-100.0%
Total Revenues	\$ 250,075	\$ -	\$ -	\$ 38,885	\$ 39,561	\$ -	\$ 94,716	\$ (38,885)	-100.0%
EXPENDITURES									
Grant - NSP 1	154,111	18,402	-	191,760	191,760	-	95,392	(191,760)	-100.0%
Grant - NSP 2	96,032	-	-	-	-	-	-	-	n/a
Total Expenditures	\$ 250,143	\$ 18,402	\$ -	\$ 191,760	\$ 191,760	\$ -	\$ 95,392	\$ (191,760)	-100.0%
Rev Over/(Under) Exp	\$ (68)	\$ (18,402)	\$ -	\$ (152,875)	\$ (152,199)	\$ -	\$ (676)	\$ 152,875	-100.0%
Beginning Fund Balance, 1/1	\$ 171,345	\$ 171,277	\$ 171,345	\$ 152,875	\$ 152,875	\$ 676	\$ 676	\$ (152,199)	-99.6%
Ending Fund Balance, 12/31	\$ 171,277	\$ 152,875	\$ 171,345	\$ -	\$ 676	\$ 676	\$ -	\$ 676	n/a

FUND 192: OFFICE OF ECONOMIC ADJUSTMENT GRANT

PURPOSE/DESCRIPTION

The *Office of Economic Adjustment Grant Fund* accounts for the revenues and expenditures associated with the Federal Office of Economic Adjustment Grant Program, which provides grants to assist communities with the alleviation of socioeconomic effects that may result from military base closures and realignments. This fund also accounts for all activity associated with the South Sound Military Communities Partnership (SSMCP). The 2016 program is to be determined.

SOURCES & USES

Item	2014 Actual	2015 Actual	2016			2017 Proposed	2018 Proposed	17 Proposed - 16 Adj	
			Adopted	Adjusted	Year-end			\$ Chg	% Chg
REVENUES									
Grants	281,466	153,468	-	-	408,777	-	-	-	n/a
Partner Participation	133,250	153,629	129,500	173,500	176,805	176,805	176,805	3,305	1.9%
Transfer In-General Fund	50,000	50,000	50,000	54,750	54,750	50,000	50,000	(4,750)	-8.7%
Total Revenues	\$ 464,716	\$ 357,097	\$ 179,500	\$ 228,250	\$ 640,332	\$ 226,805	\$ 226,805	\$ (1,445)	-0.6%
EXPENDITURES									
OEA/SSMCP Program	408,649	394,313	179,500	225,600	607,968	306,672	226,805	81,072	35.9%
Total Expenditures	\$ 408,649	\$ 394,313	\$ 179,500	\$ 225,600	\$ 607,968	\$ 306,672	\$ 226,805	\$ 81,072	35.9%
Rev Over/(Under) Exp	\$ 56,067	\$ (37,216)	\$ -	\$ 2,650	\$ 32,364	\$ (79,867)	\$ -	\$ (82,517)	-3113.8%
Beginning Fund Balance, 1/1	\$ 28,652	\$ 84,719	\$ 5,393	\$ 47,503	\$ 47,503	\$ 79,867	\$ -	\$ 32,364	68.1%
Ending Fund Balance, 12/31	\$ 84,719	\$ 47,503	\$ 5,393	\$ 50,153	\$ 79,867	\$ -	\$ -	\$ (50,153)	-100.0%

FUND 195: PUBLIC SAFETY GRANT FUND

PURPOSE & DESCRIPTION

The *Public Safety Grant Fund* accounts for the revenues and expenditures related to police department grants and local revenues.

SOURCES & USES

Item	2014 Actual	2015 Actual	2016			2017 Proposed	2018 Proposed	17 Proposed - 16 Adj	
			Adopted	Adjusted	Year-end			\$ Chg	% Chg
REVENUES									
Grants	175,919	192,779	-	163,135	163,135	-	-	(163,135)	-100.0%
Transfer In-General Fund	10,848	-	-	-	-	-	-	-	n/a
Total Revenues	\$ 186,767	\$ 192,779	\$ -	\$ 163,135	\$ 163,135	\$ -	\$ -	\$(163,135)	-100.0%
EXPENDITURES									
Grants	186,551	192,996	-	163,135	163,135	-	-	(163,135)	-100.0%
Transfer Out-General Fund	-	-	-	-	-	-	-	-	n/a
Total Expenditures	\$ 186,551	\$ 192,996	\$ -	\$ 163,135	\$ 163,135	\$ -	\$ -	\$(163,135)	-100.0%
Rev Over/(Under) Exp	\$ 216	\$ (217)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	n/a
Beginning Fund Balance, 1/1	\$ -	\$ 216	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	n/a
Ending Fund Balance, 12/31	\$ 216	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	n/a

FUND 201: GENERAL OBLIGATION BOND DEBT SERVICE

PURPOSE & DESCRIPTION

The *General Obligation Bond Debt Service Fund* accounts for the debt service on the City Council approved general obligation (G.O.) debt. Included in the costs charged to this fund are the scheduled principal and interest payments, debt issue costs, fiscal agent fees, and any other debt related costs. Debt service currently scheduled for payment from this fund includes the 59th Street and police station debt service. Debt service payments in 2012 and 2013 were made from the General Fund. The funding source for payment of the debt service is transfers in from the General Fund.

SOURCES & USES

Item	2014 Actual	2015 Actual	2016			2017 Proposed	2018 Proposed	17 Proposed - 16 Adj	
			Adopted	Adjusted	Year-end			\$ Chg	% Chg
REVENUES									
Transfer In-General Fund	\$ 287,758	\$ 340,162	\$ 290,160	\$ 444,810	\$ 467,594	\$ 477,570	\$ 478,135	\$ 32,760	7.4%
Bond Proceeds	\$ -	\$ -	\$ -	\$ -	\$ 1,884,032	\$ -	\$ -		
Total Revenues	\$ 287,758	\$ 340,162	\$ 290,160	\$ 444,810	\$ 2,351,626	\$ 477,570	\$ 478,135	\$ 32,760	7.4%
EXPENDITURES									
Debt Service - 59th Street	77,000	77,000	77,000	77,000	77,000	77,000	77,000	-	0.0%
Debt Service - Police Station 2009 LTGO	210,758	212,183	213,160	213,160	213,160	208,598	209,038	(4,562)	-2.1%
Debt Service - Police Station 2016 LTGO	-	-	-	-	22,784	36,947	36,947	36,947	n/a
Debt Service - LOCAL LED Streetlight	-	50,980	-	154,650	154,650	155,025	155,150	375	0.2%
Bond Refund	-	-	-	-	1,884,032	-	-	-	n/a
Total Expenditures	\$ 287,758	\$ 340,162	\$ 290,160	\$ 444,810	\$ 2,351,626	\$ 477,570	\$ 478,135	\$ 32,760	7.4%
Rev Over/(Under) Exp	\$ -	\$ -	\$ -	\$ -	n/a				
Beginning Fund Balance, 1/1	\$ -	\$ -	\$ -	\$ -	n/a				
Ending Fund Balance, 12/31	\$ -	\$ -	\$ -	\$ -	n/a				

OUTSTANDING DEBT OBLIGATION

Summary of Outstanding Debt As of December 31, 2016						
Description	Purpose	Issue Date	Final Maturity	Interest Rate %	Amount Issued	Outstanding Debt
59th Avenue Promissory Note	Right-of-Way / Roadway in Lakewood Towne Center	4/30/2005	4/30/2024	3.74%	\$ 1,071,000	\$ 524,040
Limited Tax GO Bonds 2009 LTGO	Police Station	3/31/2009	6/1/2019	3.0 - 5.0%	\$ 2,719,507	\$ 245,000
2016 Limited Tax General Obligation Bonds (LTGO)	Police Station Refunding 2009 LTGO	4/19/2016	12/1/2028	1.4 - 2.41%	\$ 1,884,032	\$ 1,884,032
LGIP Lease 1110-1-1	LED Streetlight Retrofit	3/24/2015	6/1/2027	2.33%	\$ 1,460,000	\$ 1,370,000
					\$ 7,134,539	\$ 4,023,072

FUND 202: LOCAL IMPROVEMENT DISTRICT DEBT SERVICE

PURPOSE & DESCRIPTION

The *LID Debt Service Fund* was established to account for both the payment of special assessment bonds, as well as the collection of assessments from property owners within the local improvement district (LID). The assessment payments are the revenue source for the debt payments.

SOURCES & USES

Item	2014 Actual	2015 Actual	2016			2017 Proposed	2018 Proposed	17 Proposed - 16 Adj	
			Adopted	Adjusted	Year-end			\$ Chg	% Chg
REVENUES									
Interest Earnings	\$ 41	\$ 149	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	n/a
Assessments	284,860	607,068	270,280	204,485	204,485	204,438	191,881	(47)	0.0%
Total Revenues	\$ 284,901	\$ 607,217	\$ 270,280	\$ 204,485	\$ 204,485	\$ 204,438	\$ 191,881	\$ (47)	0.0%
EXPENDITURES									
Debt Service - LID's 1101/1103	201,846	50,541	199,260	610,542	610,542	130,601	120,816	(479,941)	-78.6%
Debt Service - LID 1108	82,153	73,330	71,020	71,020	71,020	73,837	71,065	2,817	4.0%
Total Expenditures	\$ 283,999	\$ 123,871	\$ 270,280	\$ 681,562	\$ 681,562	\$ 204,438	\$ 191,881	\$ (477,124)	-70.0%
Rev Over/(Under) Exp	\$ 902	\$ 483,346	\$ -	\$ (477,077)	\$ (477,077)	\$ -	\$ -	\$ 477,077	-100%
Beginning Fund Balance, 1/1	\$ 149	\$ 1,051	\$ 149	\$ 484,396	\$ 484,396	\$ 7,319	\$ 7,319	\$ (477,077)	-98.5%
Ending Fund Balance, 12/31	\$ 1,051	\$ 484,396	\$ 149	\$ 7,319	\$ 7,319	\$ 7,319	\$ 7,319	\$ -	0.0%

OUTSTANDING DEBT OBLIGATION

Summary of Outstanding Debt As of December 31, 2016						
Description	Purpose	Issue Date	Final Maturity	Interest Rate %	Amount Issued	Outstanding Debt
Combined Local Improve District (CLID) 1101/1103	Street Improvements	12/1/2006	12/1/2026	3.75 - 4.65%	\$ 2,824,704	\$ 555,000
Local Improvement District (LID) 1108	Street Improvements	1/1/2008	12/1/2027	4.22 - 5.3%	\$ 880,000	\$ 346,515
					\$ 3,704,704	\$ 901,515

FUND 204: SEWER PROJECT DEBT SERVICE

PURPOSE & DESCRIPTION

The *Sewer Project Debt Service Fund* accounts for the Public Works Trust Fund Loans (PWTFL) that the City secured to fund both sewer main construction and the side sewer construction loan program. The City completed construction of the sewer main and donated it to Pierce County in 2012. A 4.75% surcharge on all of the county sewer service charges within the City limits provides the funding for the debt service.

The City has the option to draw on another \$500,000 PWTFL loan (PW-12-851-025) at 0.5% interest rate for 20 years from time of loan approval. Since the loan was approved in 2012, the 1st draw won't be until fall of 2015 with debt service payments beginning in 2016 based on a 17 year amortization schedule. This \$500,000 PWTFL will partially fund the Woodbrook Sanitary Sewer Phase IV Project, the proceeds of which is accounted for in Fund 311 Sewer Capital Project Fund.

SOURCES & USES

Item	2014 Actual	2015 Actual	2016			2017 Proposed	2018 Proposed	17 Proposed - 16 Adj	
			Adopted	Adjusted	Year-end			\$ Chg	% Chg
REVENUES									
Sewer Charges (4.75% Sewer Surcharge)	\$ 586,192	\$ 659,515	\$ 600,000	\$ 600,000	\$ 660,000	\$ 660,000	\$ 660,000	\$ 60,000	10.0%
Interest Earnings	4,620	4,138	-	-	4,500	4,500	4,500		
Sanitary Side Sewer Connect Home Loan Repay	10,228	26,246	-	-	19,020	20,229	20,229	20,229	n/a
Total Revenues	\$ 601,040	\$ 689,899	\$ 600,000	\$ 600,000	\$ 683,520	\$ 684,729	\$ 684,729	\$ 84,729	14.1%
EXPENDITURES									
PWTFL Debt Service (PW-04-691-PRE-132)	32,984	32,439	32,390	32,390	32,984	32,092	31,795	(298)	-0.9%
PWTFL Debt Service (PW-06-962-022)	313,623	310,679	310,680	310,679	313,623	309,206	307,734	(1,473)	-0.5%
PWTFL Debt Service (PW-08-951-025)	111,828	110,701	110,790	110,788	111,828	110,268	109,748	(520)	-0.5%
PWTFL Debt Service (PW-12-851-025)	-	-	44,000	44,000	340	2,840	38,214	(41,160)	-93.5%
Transfer To Fund 311 Sewer Capital	-	270,000	-	-	-	290,000	50,000	290,000	n/a
Total Expenditures	\$ 458,435	\$ 723,819	\$ 497,860	\$ 497,857	\$ 458,775	\$ 744,406	\$ 537,491	\$ 246,549	49.5%
Rev Over/(Under) Exp	\$ 142,605	\$ (33,920)	\$ 102,140	\$ 102,143	\$ 224,745	\$ (59,677)	\$ 147,238	\$ (161,820)	-158%
Beginning Fund Balance, 1/1	\$ 508,250	\$ 650,854	\$ 539,921	\$ 616,934	\$ 616,934	\$ 841,679	\$ 782,002	\$ 224,745	36.4%
Ending Fund Balance, 12/31	\$ 650,854	\$ 616,934	\$ 642,061	\$ 719,077	\$ 841,679	\$ 782,002	\$ 929,240	\$ 62,925	8.8%

OUTSTANDING DEBT OBLIGATION

Summary of Outstanding Debt As of December 31, 2016						
Description	Purpose	Issue Date	Final Maturity	Interest Rate %	Amount Issued	Outstanding Debt
PWTFL 04-691-PRE-132	American Lake Gardens/ Tillicum Sewer	7/7/2005	7/7/2024	1.00%	\$ 593,864	\$ 237,721
PWTFL 06-962-022	American Lake Gardens/ Tillicum Sewer	9/18/2006	9/18/2026	0.50%	\$ 5,000,000	\$ 2,944,821
PWTFL 08-951-025	American Lake Gardens/ Tillicum Sewer	3/1/2008	7/1/2028	0.50%	\$ 1,840,000	\$ 1,248,314
PWTFL 12-951-025	American Lake Gardens/ Tillicum Sewer	6/1/2012	6/1/2031	0.50%	\$ 500,000	\$ 500,000
					\$ 7,933,864	\$ 4,930,856

FUND 251: LOCAL IMPROVEMENT DISTRICT GUARANTY

PURPOSE & DESCRIPTION

The *LID Guaranty Debt Service Fund* was created in conjunction with establishing the permanent financing of CLID 1101-1103. It also accounts for the guaranty funds connected with LID 1108. The source of funding was the LID bonds and underlying that, the assessment payments from the property owners.

Per RCW 35.54.095, a city that maintains a local improvement guaranty fund, upon certification by the city treasurer that the local improvement guaranty fund has sufficient funds currently on hand to meet all valid outstanding obligations of the fund and all other obligations of the fund reasonably expected to be incurred in the near future, may by ordinance transfer assets to its general fund. The net cash of the local improvement guaranty fund may be reduced to an amount not less than ten percent (10%) of the outstanding obligations guaranteed by the fund.

The outstanding debt for LID's 1101/1103 and 1108 are as follows:

LID	Outstanding Debt Obligation			Maturity Date
	12/31/2016	12/31/2017	12/31/2018	
1101/1103	\$ 555,000	\$ 450,000	\$ 350,000	12/1/2022
1108	346,515	290,667	234,767	12/1/2024
Total	\$ 901,515	\$ 740,667	\$ 584,767	
10% LID Guaranty Requirement	\$ 90,152	\$ 74,067	\$ 58,477	

SOURCES & USES

Item	2014 Actual	2015 Actual	2016			2017 Proposed	2018 Proposed	17 Proposed - 16 Adj	
			Adopted	Adjusted	Year-end			\$ Chg	% Chg
REVENUES									
Interest Earnings	(60)	2,703	-	-	-	-	-	-	n/a
Total Revenues	\$ (60)	\$ 2,703	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	n/a
EXPENDITURES									
Transfer Out-General Fund	-	-	270,000	270,000	270,000	-	-	(270,000)	-100.0%
Total Expenditures	\$ -	\$ -	\$ 270,000	\$ 270,000	\$ 270,000	\$ -	\$ -	\$ (270,000)	-100.0%
Rev Over/(Under) Exp	\$ (60)	\$ 2,703	\$ (270,000)	\$ (270,000)	\$ (270,000)	\$ -	\$ -	\$ 270,000	-100%
Beginning Fund Balance, 1/1	\$ 391,858	\$ 391,798	\$ 391,858	\$ 394,501	\$ 394,501	\$ 124,501	\$ 124,501	\$ (270,000)	-68.4%
Ending Fund Balance, 12/31	\$ 391,798	\$ 394,501	\$ 121,858	\$ 124,501	\$ 124,501	\$ 124,501	\$ 124,501	\$ -	0.0%

FUND 301: PARKS CAPITAL

PURPOSE & DESCRIPTION

The *Parks Capital Project Fund* accounts for the receipts and disbursements related to the acquisition or construction of major park capital facilities with the exception of those facilities financed by proprietary and trust funds.

SOURCES & USES

Item	2014 Actual	2015 Actual	2016			2017 Proposed	2018 Proposed	17 Proposed - 16 Adj	
			Adopted	Adjusted	Year-end			\$ Chg	% Chg
REVENUES									
Grants	\$ -	\$ 270,943	\$ -	\$ 984,950	\$ 984,950	\$ 850,000	\$ 1,350,000	\$ -	0.0%
Contributions/Donations	-	5	375,000	654,000	654,000	-	-	-	0.0%
USGA/Verizon Fees	10,000	14,000	-	-	-	-	-	-	n/a
Interest Earnings	1	35,000	-	-	-	-	-	-	n/a
Proceeds from Sale of Land	-	-	-	193,550	193,550	-	-	-	0.0%
Transfer In-General Fund	-	146,729	-	-	-	-	-	-	n/a
Transfer In-REET	-	85,878	-	60,234	60,234	100,000	260,000	-	0.0%
Transfer In-Hotel/Motel Lodging Tax	-	35,000	-	400,000	400,000	500,000	50,000	-	0.0%
Transfer In-SWM	-	35,000	-	56,324	56,324	50,000	200,000	-	0.0%
Total Revenues	\$ 10,001	\$ 622,555	\$ 375,000	\$ 2,349,058	\$ 2,349,058	\$ 1,500,000	\$ 1,860,000	\$ (849,058)	-36.1%
EXPENDITURES									
Capital	-	545,726	1,181,450	2,412,607	2,436,164	1,500,000	1,860,000	(912,607)	-37.8%
Total Expenditures	\$ -	\$ 545,726	\$ 1,181,450	\$ 2,412,607	\$ 2,436,164	\$ 1,500,000	\$ 1,860,000	\$ (912,607)	-37.8%
Rev Over/(Under) Exp	\$ 10,001	\$ 76,829	\$ (806,450)	\$ (63,549)	\$ (87,106)	\$ -	\$ -	\$ 63,549	-100.0%
Beginning Fund Balance, 1/1	\$ 276	\$ 10,277	\$ 806,726	\$ 87,106	\$ 87,106	\$ -	\$ -	\$ (87,106)	-100.0%
Ending Fund Balance, 12/31	\$ 10,277	\$ 87,106	\$ 276	\$ 23,557	\$ -	\$ -	\$ -	\$ (23,557)	-100.0%

CAPITAL PROJECTS

2017 Proposed Projects		Sources						
		REET	Grants & Contributions	General Fund	Lodging Tax	SWM	Total Sources	Total Uses
3	Fort Steilacoom Park Pavilion (Rotary Club of Lakewood)	\$ -	\$ 350,000	\$ -	\$ 450,000	\$ -	\$ 800,000	\$ 800,000
9	Gateway - Farwest Drive & Steilacoom Blvd (Transportation CIP)	-	50,000	-	50,000	-	100,000	100,000
12	Main Street Banners & Brackets	-	-	10,000	-	-	10,000	10,000
13	Park Equipment Replacement	-	-	20,000	-	-	20,000	20,000
14	Park Playground Resurfacing - Various Parks	-	-	20,000	-	-	20,000	20,000
15	Project Support	-	-	50,000	-	-	50,000	50,000
16	Springbrook Park Acquisition Phase III (Pierce County Conservation Futures)	-	450,000	-	-	50,000	500,000	500,000
Total		\$ -	\$ 850,000	\$ 100,000	\$ 500,000	\$ 50,000	\$ 1,500,000	\$ 1,500,000

2018 Proposed Projects		Sources						
		REET	Grants	General Fund	Lodging Tax	SWM	Total Sources	Total Uses
1	Chambers Creek Trail	\$ -	\$ 50,000	\$ -	\$ -	\$ 50,000	\$ 100,000	\$ 100,000
2	Edgewater Dock	-	50,000	50,000	-	-	100,000	100,000
4	Fort Steilacoom Roadway & Utility Improvements (State Capital Budget)	-	100,000	-	-	-	100,000	100,000
5	Fort Steilacoom Park/Angle Lane Parking & Elwood Fencing	130,000	-	-	-	-	130,000	130,000
9	Gateway - Lakewood Drive & 74th (Transportation CIP)	-	50,000	-	50,000	-	100,000	100,000
10	Harry Todd Park Phase I (ADA, Dock Access, Bulkhead, Shoreline, Open Space)	-	1,100,000	-	-	50,000	1,150,000	1,150,000
13	Park Equipment Replacement	-	-	20,000	-	-	20,000	20,000
14	Park Playground Resurfacing - Various Parks	-	-	10,000	-	-	10,000	10,000
15	Project Support	-	-	50,000	-	-	50,000	50,000
17	Wards Lake Improvements	-	-	-	-	100,000	100,000	100,000
Total		\$ 130,000	\$ 1,350,000	\$ 130,000	\$ 50,000	\$ 200,000	\$ 1,860,000	\$ 1,860,000

FUND 302: TRANSPORTATION CAPITAL

PURPOSE & DESCRIPTION

The *Transportation Capital Projects Fund* accounts for receipts and disbursements related to acquisition, design, construction and any other related street capital project expenditures. Primary revenues supporting this fund's activities include: motor vehicle fuel tax; direct and indirect federal grants; state grants; developer contributions; transfer of the \$20 vehicle licensing fees from the Transportation Benefit District Fund; transfers in from the Surface Water Management Fund for SWM's portion of the project cost; transfers in from real estate excise tax; and transfers in from Community Development Block Grant Fund for eligible projects.

SOURCES & USES

Item	2014 Actual	2015 Actual	2016			2017 Proposed	2018 Proposed	17 Proposed - 16 Adj	
			Adopted	Adjusted	Year-end			\$ Chg	% Chg
REVENUES									
Motor Vehicle Fuel Tax	-	375,289	300,000	340,000	340,000	350,000	350,000	10,000	2.9%
Multi-Modal Distribution	-	-	-	-	70,000	61,740	61,740	61,740	n/a
Increased Gas Tax	-	-	-	-	-	54,096	54,096	54,096	n/a
Grants	-	6,375,782	4,534,000	17,193,716	19,173,716	4,975,850	15,259,100	(12,217,866)	-71.1%
Utilities/Developers/Partners	-	328,485	25,000	1,108,605	1,108,605	20,000	20,000	(1,088,605)	-98.2%
Financing - LOCAL	-	1,667,849	-	209,773	209,773	-	-	(209,773)	-100.0%
Financing - LID	-	-	-	-	-	-	220,000	-	n/a
Proceeds from Sale of Assets	-	154,225	-	-	-	-	-	-	n/a
Transfer In - General Fund	-	689,500	500,000	310,500	310,500	500,000	500,000	189,500	61.0%
Transfer In - REET Fund	-	1,773,634	800,000	1,606,071	1,606,071	1,091,000	1,253,465	(515,071)	-32.1%
Transfer In - TBD Fund	-	481,565	682,500	678,500	678,500	682,500	682,500	4,000	0.6%
Transfer In - CDBG Fund	-	163,114	300,000	685,000	800,198	-	250,000	(685,000)	-100.0%
Transfer In-SWM	-	989,061	400,000	1,511,329	1,892,317	493,650	1,372,000	(1,017,679)	-67.3%
Total Sources	\$ -	\$ 12,998,504	\$ 7,541,500	\$ 23,643,494	\$ 26,189,680	\$ 8,228,836	\$ 20,022,901	\$ (15,414,658)	-65.2%
EXPENDITURES									
Capital Projects	-	11,381,128	7,276,500	24,754,183	27,522,257	8,113,000	19,958,600	(16,641,183)	-67.2%
Debt Issue Cost	-	12,849	-	-	-	-	-	-	n/a
Total Uses	\$ -	\$ 11,393,977	\$ 7,276,500	\$ 24,754,183	\$ 27,522,257	\$ 8,113,000	\$ 19,958,600	\$ (16,641,183)	-67.2%
Oper Sources/(Under) Uses	\$ -	\$ 1,604,528	\$ 265,000	\$ (1,110,689)	\$ (1,332,577)	\$ 115,836	\$ 64,301	\$ 1,226,525	-110.4%
Beginning Fund Balance, 1/1	\$ -	\$ -	\$ 847,537	\$ 1,394,204	\$ 1,604,528	\$ 271,951	\$ 387,787	\$ (1,122,253)	-80.5%
Ending Fund Balance, 12/31	\$ -	\$ 1,604,528	\$ 1,112,537	\$ 283,515	\$ 271,951	\$ 387,787	\$ 452,088	\$ 104,272	36.8%

FUND 302: TRANSPORTATION CAPITAL PROJECTS (continued)

CAPITAL PROJECTS

Transportation CIP 2017 Proposed Projects		Sources					Uses				
		MVET REET TBD	Grants	Developer Contrib/LID Option	Interfund Transfers	Total Sources	Design	ROW	Construct	Other	Total Uses
Ref #	Total	\$ 2,123,500	\$ 4,975,850	\$ 20,000	\$ 993,650	\$ 8,113,000	\$ 1,514,400	\$ 1,118,600	\$ 5,002,000	\$ 478,000	\$ 8,113,000
1	Chip Seal Program - Local Access Roads Overlay	330,000	-	-	-	330,000	-	-	330,000	-	330,000
5	Overlay: 88th -Steilacoom Blvd to Custer	60,000	-	-	-	60,000	60,000	-	-	-	60,000
7	Overlay: Lakewood Drive - Steilacoom Blvd Creek to North City Limits	1,210,000	-	-	-	1,210,000	27,500	-	1,182,500	-	1,210,000
8	Overlay: Steilacoom Blvd/88th Street (Weller to Custer)	1,500	10,000	-	-	11,500	11,500	-	-	-	11,500
13	Street: Roadway Safety Improvements on 40th & 96th	-	766,350	-	11,150	777,500	35,000	-	742,500	-	777,500
14	Street: Steilacoom Blvd - Farwest to Phillips	-	-	20,000	68,000	88,000	88,000	-	-	-	88,000
18	Street: Lakewood Drive - Steilacoom Blvd to North City Limits	-	356,000	-	20,000	376,000	133,400	242,600	-	-	376,000
19	Street: Northgate Road/Edgewood Ave - From JBLM to Washington Blvd	-	200,000	-	-	200,000	176,000	24,000	-	-	200,000
20	Street: Steilacoom Blvd (Phillips Dr to Farwest Dr) ROW Phase I (Weller to Phillips) & Phase II (Weller to Farwest)	-	605,000	-	97,000	702,000	-	702,000	-	-	702,000
21	Street: Steilacoom Blvd (Weller to 88th St)	-	-	-	-	-	-	-	-	-	-
23	Street: Washington Blvd Sidewalks (Edgewood Ave to Vernon Ave)	-	150,000	-	-	150,000	150,000	-	-	-	150,000
24	Street: Washington Blvd Sidewalks (Vernon Ave to Gravelly Lake Drive)	-	650,000	-	-	650,000	500,000	150,000	-	-	650,000
27	Sidewalk: Gravelly Lake Drive Phase I (59th St to Steilacoom Blvd) and Phase II (Bridgeport Way to 59th St)	-	-	-	70,000	70,000	70,000	-	-	-	70,000
28	Traffic Signal: Durango Street & Steilacoom Blvd (LID Option)	-	-	-	-	-	-	-	-	-	-
29	Traffic Signal: Safety Improvements at Military & 112th	-	673,500	-	1,500	675,000	20,000	-	655,000	-	675,000
33	New LED Streetlight	150,000	-	-	10,000	160,000	-	-	160,000	-	160,000
35	Street Striping/Pavement Patching/Marking	-	-	-	200,000	200,000	-	-	200,000	-	200,000
36	Safety: Neighborhood Traffic Safety/Traffic Calming	20,000	-	-	5,000	25,000	25,000	-	-	-	25,000
37	Safety: Safe Routes to School - John Dower Road Sidewalks	70,000	500,000	-	130,000	700,000	-	-	700,000	-	700,000
39	Safety: Phillips Rd Sidewalk & Bike Lanes Phase I-II (Steilacoom to Onyx)	46,000	480,000	-	124,000	650,000	20,000	-	630,000	-	650,000
40	Safety: Safety Projects - 2 Projects	-	450,000	-	-	450,000	48,000	-	402,000	-	450,000
41	Non-Motorized Trail: GLD Phase I - Washington Blvd to 112th (Nyanza North)	-	135,000	-	15,000	150,000	150,000	-	-	-	150,000
43	Personnel, Engineering and Professional Services	236,000	-	-	242,000	478,000	-	-	-	478,000	478,000

FUND 302: TRANSPORTATION CAPITAL PROJECTS (continued)

CAPITAL PROJECTS

Transportation CIP 2018 Proposed Projects		Sources					Uses				
		MVET REET TBD	Grants	Developer Contrib/LID Option	Interfund Transfers	Total Sources	Design	ROW	Construct	Other	Total Uses
Ref #	Total	\$ 2,285,965	\$15,259,100	\$ 291,535	\$ 2,122,000	\$ 19,958,600	\$ 1,131,500	\$ 434,000	\$ 17,901,100	\$ 492,000	\$ 19,958,600
1	Chip Seal Program - Local Access Roads Overlay	330,000	-	-	-	330,000	-	-	330,000	-	330,000
4	Overlay: 59th - Main Street to 100th	496,000	-	-	-	496,000	28,000	-	468,000	-	496,000
5	Overlay: 88th - Steilacoom Blvd to Custer	215,000	-	-	-	215,000	-	-	215,000	-	215,000
8	Overlay: Steilacoom Blvd/88th Street (Weller to Custer)	273,500	737,000	-	-	1,010,500	48,500	-	962,000	-	1,010,500
11	Street: 123rd St - Bridgeport to 47th Ave	-	-	-	333,000	333,000	165,000	-	168,000	-	333,000
12	Street: Oakbrook - Onyx Dr. (87th -89th)	307,000	-	-	100,000	407,000	35,000	-	372,000	-	407,000
14	Street: Steilacoom Blvd - Farwest to Phillips	-	-	20,000	58,000	78,000	78,000	-	-	-	78,000
18	Street: Lakewood Drive - Steilacoom Blvd to North City Limits	-	3,234,100	-	560,000	3,794,100	-	-	3,794,100	-	3,794,100
19	Street: Northgate Road/Edgewood Ave - From JBLM to Washington Blvd	-	1,932,000	-	-	1,932,000	-	132,000	1,800,000	-	1,932,000
21	Street: Steilacoom Blvd (Weller to 88th St)	-	304,000	-	-	304,000	54,000	250,000	-	-	304,000
23	Street: Washington Blvd Sidewalks (Edgewood Ave to Vernon Ave)	-	1,155,000	-	-	1,155,000	-	-	1,155,000	-	1,155,000
24	Street: Washington Blvd Sidewalks (Vernon Ave to Gravelly Lake Drive)	-	4,200,000	-	-	4,200,000	-	-	4,200,000	-	4,200,000
27	Sidewalk: Gravelly Lake Drive Phase I (59th St to Steilacoom Blvd) and Phase II (Bridgeport Way to 59th St)	-	540,000	-	90,000	630,000	-	-	630,000	-	630,000
28	Traffic Signal: Durango Street & Steilacoom Blvd (LID Option)	-	-	220,000	-	220,000	193,000	27,000	-	-	220,000
30	Traffic Signal: Signal Projects	8,465	-	51,535	-	60,000	35,000	25,000	-	-	60,000
33	New LED Streetlight	145,000	-	-	20,000	165,000	-	-	165,000	-	165,000
34	Minor Capital	-	-	-	50,000	50,000	50,000	-	-	-	50,000
35	Street Striping/Pavement Patching/Marking	-	-	-	200,000	200,000	-	-	200,000	-	200,000
36	Safety: Neighborhood Traffic Safety/Traffic Calming	25,000	-	-	-	25,000	25,000	-	-	-	25,000
38	Safety: Safe Routes to School - Steilacoom Blvd - Weller to Phillips	181,000	425,000	-	46,000	652,000	50,000	-	602,000	-	652,000
39	Safety: Phillips Rd Sidewalk & Bike Lanes Phase I-II (Steilacoom to Onyx)	-	112,000	-	8,000	120,000	120,000	-	-	-	120,000
41	Non-Motorized Trail: GLD Phase I - Washington Blvd to 112th (Nyanza North)	-	2,370,000	-	470,000	2,840,000	-	-	2,840,000	-	2,840,000
42	Motor Avenue Complete Streets	-	250,000	-	-	250,000	250,000	-	-	-	250,000
43	Personnel, Engineering and Professional Services	305,000	-	-	187,000	492,000	-	-	-	492,000	492,000

FUND 311: SEWER CAPITAL PROJECT

PURPOSE & DESCRIPTION

The *Sewer Capital Project Fund* accounts for the construction of a sewer system. Once the sanitary sewer lines are constructed, the system will be turned over to Pierce County for operations and maintenance. Prior to properties connecting up to the sewer system, property owners will be subject to the City's sewer availability charges.

SOURCES & USES

Item	2014 Actual	2015 Actual	2016			2017 Proposed	2018 Proposed	17 Proposed - 16 Adj	
			Adopted	Adjusted	Year-end			\$ Chg	% Chg
REVENUES									
Grants	\$ -	\$ 583,515	\$ -	\$ 211,485	\$ 211,485	\$ -	\$ -	\$ -	0.0%
Interest Earnings	304	4	-	-	-	-	-	-	n/a
Public Works Trust Fund Loan	-	179,295	-	320,705	320,705	-	-	-	0.0%
Transfer In-Sewer Project Debt	-	270,000	-	-	600,000	290,000	50,000	-	n/a
Transfer In-Sanitary Sewer Connection CIP	-	-	-	-	-	-	35,000	-	-
Total Revenues	\$ 304	\$ 1,032,814	\$ -	\$ 532,190	\$ 1,132,190	\$ 290,000	\$ 85,000	\$ (242,190)	-45.5%
EXPENDITURES									
Capital	20,443	784,081	-	802,820	1,402,820	290,000	85,000	(512,820)	-63.9%
Total Expenditures	\$ 20,443	\$ 784,081	\$ -	\$ 802,820	\$ 1,402,820	\$ 290,000	\$ 85,000	\$ (512,820)	-63.9%
Rev Over/(Under) Exp	\$ (20,139)	\$ 248,733	\$ -	\$ (270,630)	\$ (270,630)	\$ -	\$ -	\$ 270,630	-100.0%
Beginning Fund Balance, 1/1	\$ 126,208	\$ -	\$ 76,208	\$ 309,803	\$ 309,803	\$ 39,173	\$ 39,173	\$ (270,630)	-87.4%
Ending Fund Balance, 12/31	\$ 106,070	\$ 248,733	\$ 76,208	\$ 39,173	\$ 39,173	\$ 39,173	\$ 39,173	\$ -	0.0%

CAPITAL PROJECTS

2017 Proposed Projects		Sources			
		Sewer Project Debt Service Fund	Sanitary Sewer Connection CIP Fund	Total Sources	Total Uses
1	Side Sewer Capital	\$ 50,000	\$ -	\$ 50,000	\$ 50,000
2	150th St Sewer Extension	240,000	-	240,000	240,000
Total		\$ 290,000	\$ -	\$ 290,000	\$ 290,000

2018 Proposed Projects		Sources			
		Sewer Project Debt Service Fund	Sanitary Sewer Connection CIP Fund	Total Sources	Total Uses
1	Side Sewer Capital	\$ 50,000	\$ -	\$ 50,000	\$ 50,000
3	North Thorne Lane Sewer Extension	-	35,000	35,000	35,000
Total		\$ 50,000	\$ 35,000	\$ 85,000	\$ 85,000

FUND 312: SANITARY SEWER CONNECTION CAPITAL

PURPOSE & DESCRIPTION

The *Sanitary Sewer Connection Capital Project Fund* accounts for the revenues generated from the sewer availability charges (presently limited to those properties fronting on the sanitary sewer system funded and build by the City within the Woodbrook/Tillicum area), expenditures and transfers that are legally allowable for sewer availability charge fees, and for administrative expenses to maintain and operate the fund. Legally allowable expenses would include public sanitary sewer improvement projects and based on Council's declaration under Resolution # 2006-31 side sewer service connections on private property which assures minimum flows within the Woodbrook/Tillicum sanitary sewer system are achieved and maintained.

SOURCES & USES

Item	2014 Actual	2015 Actual	2016			2017 Proposed	2018 Proposed	17 Proposed - 16 Adj	
			Adopted	Adjusted	Year-end			\$ Chg	% Chg
REVENUES									
Sewer Availability Charge	\$ 194,839	\$ 246,640	\$ 302,000	\$ 302,000	\$ 286,000	\$ 316,000	\$ 346,000	\$ -	0.0%
Interest Earnings	725	1,849	-	-	-	-	-	-	n/a
Proceeds from Lien	746	1,127	-	-	-	-	-	-	n/a
Total Revenues	\$ 196,310	\$ 249,616	\$ 302,000	\$ 302,000	\$ 286,000	\$ 316,000	\$ 346,000	\$ 14,000	4.6%
EXPENDITURES									
Capital	32,218	20,036	-	35,000	35,000	-	35,000	(35,000)	-100.0%
Transfer to Sewer Capital	-	-	-	-	600,000	-	-	-	n/a
Total Expenditures	\$ 32,218	\$ 20,036	\$ -	\$ 35,000	\$ 635,000	\$ -	\$ 35,000	\$ (35,000)	-100.0%
Rev Over/(Under) Exp	\$ 164,092	\$ 229,580	\$ 302,000	\$ 267,000	\$ (349,000)	\$ 316,000	\$ 311,000	\$ 49,000	18.4%
Beginning Fund Balance, 1/1	\$ 519,811	\$ 683,903	\$ 859,834	\$ 913,482	\$ 913,482	\$ 564,482	\$ 880,482	\$ (349,000)	-38.2%
Ending Fund Balance, 12/31	\$ 683,903	\$ 913,483	\$ 1,161,834	\$ 1,180,482	\$ 564,482	\$ 880,482	\$ 1,191,482	\$ (300,000)	-25.4%

FUND 401: SURFACE WATER MANAGEMENT

PURPOSE & DESCRIPTION

The *Surface Water Management Fund* accounts for activities that provide storm water collection and disposal services to the City. Activities include administration, engineering, construction, operation, maintenance, and repairs, which are primarily supported by user fees. The fees are billed along with Pierce County's semi-annual property taxes, and remitted by the County to the City.

SOURCES & USES

Item	2014 Actual	2015 Actual	2016			2017 Proposed	2018 Proposed	17 Proposed - 16 Adj	
			Adopted	Adjusted	Year-end			\$ Chg	% Chg
REVENUES									
Charges for Services & Fees	\$ 2,723,885	\$ 2,740,257	\$ 2,702,500	\$ 2,702,500	\$ 2,756,000	\$ 2,756,000	\$ 2,756,000	\$ 53,500	2.0%
Interest Earnings	11,807	14,782	-	-	17,000	4,000	2,000	4,000	n/a
Total Operating Revenues:	\$ 2,735,692	\$ 2,755,039	\$ 2,702,500	\$ 2,702,500	\$ 2,773,000	\$ 2,760,000	\$ 2,758,000	\$ 57,500	2.1%
EXPENDITURES									
O&M and Engineering Services	1,939,730	1,928,740	2,331,360	2,466,948	2,446,832	-	-	(2,466,948)	-100.0%
Operations & Maintenance	-	-	-	-	-	904,893	918,055	904,893	n/a
Engineering Services	-	-	-	-	-	1,575,244	1,608,972	1,575,244	n/a
Transfer Out-General Fund	284,700	284,700	284,700	284,700	284,700	284,700	284,700	-	0.0%
Total Operating Expenditures:	\$ 2,224,430	\$ 2,213,440	\$ 2,616,060	\$ 2,751,648	\$ 2,731,532	\$ 2,764,837	\$ 2,811,727	\$ 13,189	0.5%
Oper Rev Over/(Under) Exp	\$ 511,262	\$ 541,598	\$ 86,440	\$ (49,148)	\$ 41,468	\$ (4,837)	\$ (53,727)	\$ 44,311	-90.2%
OTHER FINANCING SOURCES									
Grants/Contrib/Donations	276,528	210,814	-	276,949	276,949	-	-	(276,949)	-100.0%
Judgments/Settlements	9,437	500	-	-	-	-	-	-	n/a
Transfer In-Street/Trans CIP	487,975	268,989	-	-	-	-	-	-	n/a
Transfer In-CDBG/Grant	31,237	-	-	-	-	-	-	-	n/a
Total Other Financing Sources	\$ 805,177	\$ 480,303	\$ -	\$ 276,949	\$ 276,949	\$ -	\$ -	\$ (276,949)	-100.0%
OTHER FINANCING USES									
Capital/1-Time	608,276	1,064,633	523,000	1,139,040	1,139,040	87,102	15,811	(1,051,938)	-92.4%
Transfers Out to CIP	44,890	1,024,061	400,000	1,567,653	1,948,641	543,650	1,572,000	(1,024,003)	-65.3%
Total Other Financing Uses	\$ 653,166	\$ 2,088,694	\$ 923,000	\$ 2,706,693	\$ 3,087,681	\$ 630,752	\$ 1,587,811	\$ (2,075,941)	-76.7%
Total Rev & Other Sources	\$ 3,540,869	\$ 3,235,342	\$ 2,702,500	\$ 2,979,449	\$ 3,049,949	\$ 2,760,000	\$ 2,758,000	\$ (219,449)	-7.4%
Total Exp & Other Uses	\$ 2,877,596	\$ 4,302,134	\$ 3,539,060	\$ 5,458,341	\$ 5,819,213	\$ 3,395,589	\$ 4,399,538	\$ (2,062,752)	-37.8%
Beginning Fund Balance, 1/1	\$ 6,204,969	\$ 6,868,242	\$ 3,250,555	\$ 5,801,449	\$ 5,801,449	\$ 3,032,184	\$ 2,396,596	\$ (2,769,265)	-47.7%
Ending Fund Balance, 12/31	\$ 6,868,242	\$ 5,801,449	\$ 2,413,995	\$ 3,322,557	\$ 3,032,184	\$ 2,396,596	\$ 755,058	\$ (925,961)	-27.9%
EFB as a % of Oper Rev	251.1%	210.6%	89.3%	122.9%	109.3%	86.8%	27.4%	(0)	-29.4%
17% Operating Reserves	465,068	468,356	459,425	459,425	471,410	469,200	468,860	9,775	2.1%
Over/(Under) Target	6,403,174	5,333,093	1,954,570	2,863,132	2,560,774	1,927,396	286,198	(935,736)	-32.7%

FUND 401: SURFACE WATER MANAGEMENT (continued)

EXPENDITURE OBJECT SUMMARY

Code	Item	2014 Actual	2015 Actual	2016			2017 Proposed	2018 Proposed	17 Proposed - 16 Adj	
				Adopted	Adjusted	Year-end			\$ Chg	% Chg
<i>Expenditure Summary:</i>										
11.xxx	Salaries & Wages	\$ 639,955	\$ 478,389	\$ 865,820	\$ 850,692	\$ 850,692	\$ 809,500	\$ 819,760	(41,192)	-4.8%
11.002/4	Overtime	5,050	6,600	5,000	5,000	5,000	5,000	5,000	-	0.0%
21.xxx	Benefits	250,437	175,180	363,030	359,313	359,313	359,020	374,380	(293)	-0.1%
31.xxx	Other Operating Supplies	2,793	5,710	34,850	8,300	8,300	8,300	8,300	-	0.0%
31.003/00	Forms & Publications	-	-	-	100	100	100	100	-	0.0%
31.005	Meeting Food & Beverage	-	-	-	200	200	200	200	-	0.0%
31.008	Clothing/Uniform	839	767	-	1,250	1,250	1,250	1,250	-	0.0%
31.030	Maintenance Supplies	31,136	35,181	-	25,000	25,000	25,000	25,000	-	0.0%
32.xxc	Fuel	9,070	-	-	-	-	-	-	-	n/a
35.xxx	Small Tools/Minor Equip	9,954	-	2,700	2,700	2,700	2,700	2,700	-	0.0%
41.xxx	Professional Service	131,428	21,028	25,000	25,000	25,000	25,000	25,000	-	0.0%
42.xxx	Communication	5,595	-	-	-	-	-	-	-	n/a
43/49.003	Travel & Training	4,031	1,230	5,300	5,300	5,300	6,800	6,800	1,500	28.3%
44.xxx	Advertising	4,792	238	3,000	3,000	3,000	3,000	3,000	-	0.0%
45.xxx	Operating Rental/Lease	333	2,944	2,500	2,500	2,500	5,000	5,000	2,500	100.0%
47.xxx	Utilities	9,022	1,246	3,500	3,500	3,500	4,000	4,000	500	14.3%
48.xxx	Repairs & Maintenance	479,666	715,594	628,640	628,640	628,640	651,540	661,240	22,900	3.6%
49.001	Membership Dues	1,125	1,508	1,500	1,500	1,500	-	-	(1,500)	-100.0%
49.xxx	Other Charges & Services	3,725	7,598	6,400	6,400	6,400	4,000	4,000	(2,400)	-37.5%
597	Interfund Transfers	448,668	449,000	452,700	452,700	452,700	452,700	452,700	-	0.0%
5x.xxx	Intergovernmental	169,061	132,235	160,000	160,000	160,000	195,770	197,370	35,770	22.4%
9x.xxx	IS Charges - M&O	-	156,325	17,500	170,879	164,861	175,106	177,216	4,227	2.5%
9x.xxx	IS Charges - Reserves	17,750	22,667	38,620	39,674	25,576	30,851	38,711	(8,823)	-22.2%
Subtotal Operating Exp:		\$ 2,224,430	\$ 2,213,440	\$ 2,616,060	\$ 2,751,648	\$ 2,731,532	\$ 2,764,837	\$ 2,811,727	\$ 13,189	0.5%
<i>Capital & One-time Funding:</i>										
	Capital & One-Time	608,276	1,064,633	523,000	1,139,040	1,139,040	87,102	15,811	(1,051,938)	-92.4%
	Transfers Out to CIP	44,890	1,024,061	400,000	1,567,653	1,948,641	543,650	1,572,000	(1,024,003)	-65.3%
Subtotal One-time Exp:		\$ 653,166	\$ 2,088,694	\$ 923,000	\$ 2,706,693	\$ 3,087,681	\$ 630,752	\$ 1,587,811	\$ (2,075,941)	-76.7%
Total Expenditures:		\$ 2,877,596	\$ 4,302,134	\$ 3,539,060	\$ 5,458,341	\$ 5,819,213	\$ 3,395,589	\$ 4,399,538	\$ (2,062,752)	-37.8%

FUND 501: FLEET & EQUIPMENT

PURPOSE & DESCRIPTION

The *Fleet and Equipment Replacement Fund* accounts for all costs associated with operating, maintaining and replacing the City's vehicles and other motorized equipment. This fund owns and depreciates all non-proprietary fund assets of this nature. Fleet and equipment user charges are allocated to the operating funds based on usage.

The following is a list of vehicle and equipment replacements included in the 2017/2018 proposed budget.

Dept	Description	Capital Purchase		Transfer to Gen Fund Proceeds from Sale		Transfer to Gen Fund Excess Reserves	
		2017	2018	2017	2018	2017	2018
		Proposed	Proposed	Proposed	Proposed	Proposed	Proposed
Police	Replace 2009 Ford Crown Victoria (Veh 15-22-098)	\$ 46,000	\$ -	\$ 2,000	\$ -	\$ -	\$ -
Police	Replace 2010 Ford Crown Victoria (Veh 15-22-431)	46,000	-	2,000	-	-	-
Police	Replace 2008 Ford F150 (Veh 15-21-031)	35,000	-	2,000	-	-	-
Police	Replace 2010 Ford Crown Victoria (Veh 15-22-428)	46,000	-	2,000	-	-	-
Police	Replace 2010 Ford Crown Victoria (Veh 15-30-423)	46,000	-	2,000	-	-	-
Police	Replace 2010 Ford Crown Victoria (Veh 15-70-432)	46,000	-	2,000	-	-	-
Police	Replace 2008 Ford Escape (Veh 15-10-014)	-	35,000	-	2,000	-	-
Police	Replace 2008 Chevy Trailblazer (Veh 15-21-030)	-	35,000	-	2,000	-	-
Police	Replace 2010 Ford Crown Victoria (Veh 15-22-429)	-	46,000	-	2,000	-	-
Police	Replace 2008 Ford Crown Victoria (Veh 15-70-022)	-	46,000	-	2,000	-	-
Police	Replace 2010 Ford Crown Victoria (Veh 15-22-430)	-	46,000	-	2,000	-	-
Parks	Replace 2006 John Deere Mower (Veh 42800)	60,000	-	2,000	-	-	-
Parks	Replace 2008 Ford F150 (Veh 42270)	28,000	-	2,500	-	-	-
Parks	Replace 2008 Ford Ranger (Veh 21-21-012)	28,000	-	2,500	-	-	-
Parks	Replace 1991 Pothole Patching Truck (Veh 21-21-603)	200,000	-	3,000	-	-	-
Parks	Surplus 2008 Chevy Express 15 Passenger Van Veh 42350	-	-	1,000	-	-	-
Parks	Surplus Trailer with Tar Pot	-	-	800	-	-	-
Parks	Replace Portable Stage (Purchased used in 2004)	-	9,000	-	200	-	-
Parks	Replace 2007 Ford F150 (Veh 42260)	-	28,000	-	3,000	-	-
Parks	replace 1999 Ford E350 Step Van (Veh 42210)	-	40,000	-	2,000	-	-
Parks	Replace 2003 John Deere 1200A Bunker/Ball Field Rake	-	9,000	-	800	-	-
Parks	Surplus Pool Vehicle 2005 Dodge Caravan Veh 42100	-	-	2,000	-	22,000	-
Parks	Surplus Pool Vehicle 2011 Toyota Prius Veh 42110	-	-	6,000	-	18,125	-
Parks	Surplus Pool Vehicle 2011 Toyota Prius Veh 42120	-	-	6,000	-	18,125	-
City-wide	Transfer From Police to City Hall Pool 2013 Ford Focus Veh 40940	-	-	-	-	-	-
City-wide	Transfer From Police to City Hall Pool 2015 Ford Fusion Veh 40161	-	-	-	-	-	-
City-wide	Transfer From Police to City Hall Pool 2015 Ford Fusion Veh 40031	-	-	-	-	-	-
Parks	Purchase New Street Paint Striper	9,000	-	-	-	-	-
Parks	Purchase New Propane Infrared Burner	8,500	-	-	-	-	-
Parks	Purchase New Crack Sealer	63,000	-	-	-	-	-
Total		\$ 661,500	\$ 294,000	\$ 37,800	\$ 16,000	\$ 58,250	\$ -

FUND 501: FLEET & EQUIPMENT

SOURCES & USES

Item	2014 Actual	2015 Actual	2016			2017 Proposed	2018 Proposed	16 Proposed - 16 Adj	
			Adopted	Adjusted	Year-end			\$ Chg	% Chg
REVENUES									
M&O Revenue	\$ -	\$ 629,755	\$ 904,220	\$ 904,220	\$ 650,220	\$ 751,720	\$ 751,720	\$ (152,500)	-16.9%
Interest Earnings	8,573	1,530	-	-	4,000	4,000	4,000	4,000	n/a
Total Operating Revenues:	\$ 8,573	\$ 631,285	\$ 904,220	\$ 904,220	\$ 654,220	\$ 755,720	\$ 755,720	\$ (148,500)	-16.4%
EXPENDITURES									
Fuel	-	304,709	523,400	523,400	323,400	424,150	424,150	(99,250)	-19.0%
Other Supplies	-	4,629	3,990	3,990	3,990	3,990	3,990	-	0.0%
Repairs & Maintenance	-	313,456	376,830	376,830	326,830	327,580	327,580	(49,250)	-13.1%
Other Services & Charges	-	8,492	-	-	-	-	-	-	n/a
Total Operating Expenditures:	\$ -	\$ 631,285	\$ 904,220	\$ 904,220	\$ 654,220	\$ 755,720	\$ 755,720	\$ (148,500)	-16.4%
Oper Rev Over/(Under) Exp	\$ 8,573	\$ -	n/a						
OTHER FINANCING SOURCES									
Replacement Reserves	938,150	883,135	1,069,020	1,071,020	959,935	853,089	917,326	(217,931)	-20.3%
Capital Contribution	-	-	-	-	-	80,500	-	80,500	n/a
Insurance Recovery	88,294	-	-	-	-	-	-	-	n/a
Proceeds from Sale of Assets	64,135	68,698	14,000	46,800	50,000	37,800	16,000	(9,000)	-19.2%
Transfer In-General Fund	-	-	-	233,239	233,239	-	-	(233,239)	-100.0%
Total Other Financing Sources	\$ 1,090,579	\$ 951,833	\$ 1,083,020	\$ 1,351,059	\$ 1,243,174	\$ 971,389	\$ 933,326	\$ (379,670)	-28.1%
OTHER FINANCING USES									
Capital - Vehicle & Equipment	990,727	1,212,019	338,000	424,494	424,494	661,500	294,000	237,006	55.8%
Transfer Out-General Fund	1,074,959	40,802	-	-	-	96,050	16,000	96,050	n/a
Transfer Out-SWM	31,237	-	-	-	-	-	-	-	n/a
Transfer Out-Information Technology	-	110,050	-	123,129	123,189	-	-	(123,129)	-100.0%
Total Other Financing Uses	\$ 2,096,923	\$ 1,362,871	\$ 338,000	\$ 547,623	\$ 547,683	\$ 757,550	\$ 310,000	\$ 209,927	38.3%
Total Rev & Other Sources	\$ 1,099,152	\$ 1,583,118	\$ 1,987,240	\$ 2,255,279	\$ 1,897,394	\$ 1,727,109	\$ 1,689,046	\$ (528,170)	-23.4%
Total Exp & Other Uses	\$ 2,096,923	\$ 1,994,156	\$ 1,242,220	\$ 1,451,843	\$ 1,201,903	\$ 1,513,270	\$ 1,065,720	\$ 61,427	4.2%
Beginning Fund Balance, 1/1	\$ 5,093,746	\$ 4,095,975	\$ 4,493,859	\$ 3,684,937	\$ 3,684,937	\$ 4,380,428	\$ 4,594,267	\$ 695,491	18.9%
Ending Fund Balance, 12/31	\$ 4,095,975	\$ 3,684,937	\$ 5,238,879	\$ 4,488,373	\$ 4,380,428	\$ 4,594,267	\$ 5,217,593	\$ 105,894	2.4%

FUND 502: PROPERTY MANAGEMENT

PURPOSE & DESCRIPTION

The *Property Management Fund* accounts for all costs associated with the maintenance and operations of City Hall, Police Station, Parking/Light Rail Facility. Maintenance and operating costs are charged to this fund which is funded primarily through user fees allocated to the operating funds based on usage.

The fund has also accumulated replacement reserves for the purpose of funding future major repairs and capital improvements to city-owned facilities. The Capital Budget section of this document provides the 6-Year capital needs as it relates to property management, including the detailed project sheets.

The following is a list of property management projects included in the 2017/2018 proposed budget.

Project Costs	2017	2018
City Hall	\$ 18,000	\$ 75,000
Parking Lot Improvements	-	-
Public Area Carpet Replacement	-	-
Exterior Beam Painting	-	75,000
Boiler Repair and Replacement	18,000	-
Chiller/Fan Replacement	-	-
Police Station	\$ 59,000	\$ -
Parking Lot Improvements	-	-
Parking Lot Gate Replacement	-	-
Vehicle Storage	-	-
Wall In Fuel Island	20,000	-
Shooting Range Equipment	-	-
Sprinkler System in the Server Room	39,000	-
Parks O&M Facility	\$ 32,000	\$ -
HVAC Replacement	12,000	-
LED Lighting	10,000	-
Fuel Storage Shed	10,000	-
Public Works O&M Facility	\$ -	\$ -
HVAC Replacement	-	-
Total Project Costs	\$ 109,000	\$ 75,000

FUND 502: PROPERTY MANAGEMENT

SOURCES & USES

Item	2014 Actual	2015 Actual	2016			2017 Proposed	2018 Proposed	17 Proposed - 16 Adj	
			Adopted	Adjusted	Year-end			\$ Chg	% Chg
REVENUES									
M&O Revenue	\$ -	\$ 727,437	\$ 749,800	\$ 749,800	\$ 749,800	\$ 590,060	\$ 591,390	\$ (159,740)	-21.3%
Interest Earnings	703	2,634	-	-	-	-	-	-	n/a
Total Operating Revenues:	\$ 703	\$ 730,071	\$ 749,800	\$ 749,800	\$ 749,800	\$ 590,060	\$ 591,390	\$ (159,740)	-21.3%
EXPENDITURES									
City Hall Facility	-	299,931	342,500	342,500	342,500	290,260	290,840	(52,240)	-15.3%
Police Station	-	207,098	228,770	228,770	228,770	232,270	232,870	3,500	1.5%
Parking Facilities/Light Rail	-	154,520	178,530	178,530	178,530	67,530	67,680	(111,000)	-62.2%
Total Operating Expenditures:	\$ -	\$ 661,549	\$ 749,800	\$ 749,800	\$ 749,800	\$ 590,060	\$ 591,390	\$ (159,740)	-21.3%
Oper Rev Over/(Under) Exp	\$ 703	\$ 68,522	\$ -	n/a					
OTHER FINANCING SOURCES									
Replacement Reserves	-	-	-	-	-	100,000	100,000	100,000	n/a
Total Other Financing Sources	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	n/a				
OTHER FINANCING USES									
Capital/1-Time	7,389	67,432	50,000	212,479	212,479	109,000	75,000	(103,479)	-48.7%
Total Other Financing Uses	\$ 7,389	\$ 67,432	\$ 50,000	\$ 212,479	\$ 212,479	\$ 109,000	\$ 75,000	\$ (103,479)	-48.7%
Total Rev & Other Sources	\$ 703	\$ 730,071	\$ 749,800	\$ 749,800	\$ 749,800	\$ 690,060	\$ 691,390	\$ (59,740)	-8.0%
Total Exp & Other Uses	\$ 7,389	\$ 728,981	\$ 799,800	\$ 962,279	\$ 962,279	\$ 699,060	\$ 666,390	\$ (263,219)	-27.4%
Beginning Fund Balance, 1/1	\$ 452,842	\$ 446,156	\$ 226,421	\$ 447,246	\$ 447,246	\$ 234,767	\$ 225,767	\$ (212,479)	-47.5%
Ending Fund Balance, 12/31	\$ 446,156	\$ 447,246	\$ 176,421	\$ 234,767	\$ 234,767	\$ 225,767	\$ 250,767	\$ (9,000)	-3.8%

FUND 503: INFORMATION TECHNOLOGY

PURPOSE & DESCRIPTION

The *Information Technology Fund* accounts for all costs and services associated with the City's Information Technology needs. This fund is used to support all internal systems such as the City's Geographical Information Systems (GIS) needs, Internal & External Web Resources (WWW, Intranet & FTP), E-Mail Systems, business continuity needs, infrastructure resources, applications and overall support. In addition, the fund is also used to leverage emerging technologies to reduce cost, limit growth in the workforce, and improve services to citizens and employees; and to provide the most innovative and cost effective technology services for managing the City of Lakewood. Information technology costs are allocated to the operating funds based on usage.

The Capital Budget section of this document provides the 6-Year capital needs as it relates to information technology, including the detailed project sheets.

Item	2017 Proposed	2018 Proposed
Primary & Secondary Data Center:		
Network - Switches & Routers	\$ 160,000	\$ -
Server/Harward Upgrades	30,000	-
Disaster Recovery/Co-Location Implementation (Police Station)	30,000	-
Firewall & Intrusion Detection Systems	-	50,000
City Council Chambers Technology	126,000	-
Computer Replacement	138,750	138,750
Document Management, Work Flow & Paperless System:		
Municipal Court Workflow System	50,000	-
Legal Workflow System	50,000	-
Document Mangement System - Electronic Records	150,000	150,000
Website Enhancement	15,000	-
Vulnerability & Penetration Testing	35,000	-
Wireless Access Points (Wi-Fi)	10,000	-
Total	\$ 794,750	\$ 338,750

FUND 503: INFORMATION TECHNOLOGY

SOURCES & USES

Item	2014	2015	2016			2017	2018	17 Proposed - 16 Adj	
	Actual	Actual	Adopted	Adjusted	Year-end	Proposed	Proposed	\$ Chg	% Chg
REVENUES									
M&O Revenue	\$ -	\$ 1,007,671	\$ 1,059,950	\$ 1,147,293	\$ 1,147,293	\$ 1,293,748	\$ 1,351,798	\$ 146,455	12.8%
Misc/Interest/Other	-	1,782	-	-	-	-	-	\$ -	n/a
Total Operating Revenues:	\$ -	\$ 1,009,453	\$ 1,059,950	\$ 1,147,293	\$ 1,147,293	\$ 1,293,748	\$ 1,351,798	\$ 146,455	12.8%
EXPENDITURES									
Personnel	-	480,917	495,410	495,408	495,408	483,588	494,268	(11,820)	-2.4%
Supplies	-	106,740	74,950	83,450	83,450	108,020	108,020	24,570	29.4%
Services & Charges	-	421,796	489,590	568,435	568,435	702,140	749,510	133,705	23.5%
Total Operating Expenditures:	\$ -	\$ 1,009,453	\$ 1,059,950	\$ 1,147,293	\$ 1,147,293	\$ 1,293,748	\$ 1,351,798	\$ 146,455	12.8%
Oper Rev Over/(Under) Exp	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	n/a
OTHER FINANCING SOURCES									
Replacement Reserves	-	-	-	22,500	22,500	22,500	22,500	-	0.0%
Proceeds from Capital Lease	-	57,295	-	-	-	-	-	-	-
Capital Contribution/1-Time	-	202,102	-	141,973	139,473	794,750	338,750	-	-
Capital Contribution	-	110,050	10,000	123,189	123,189	-	-	(123,189)	-100.0%
Total Other Financing Sources	\$ -	\$ 369,447	\$ 10,000	\$ 287,662	\$ 285,162	\$ 817,250	\$ 361,250	\$ 529,588	184.1%
OTHER FINANCING USES									
Capital/1-Time	-	308,499	10,000	323,607	323,607	794,750	338,750	471,143	145.6%
Total Other Financing Uses	\$ -	\$ 308,499	\$ 10,000	\$ 323,607	\$ 323,607	\$ 794,750	\$ 338,750	\$ 471,143	145.6%
Total Rev & Other Sources	\$ -	\$ 1,378,901	\$ 1,069,950	\$ 1,434,955	\$ 1,432,455	\$ 2,110,998	\$ 1,713,048	\$ 676,043	47.1%
Total Exp & Other Uses	\$ -	\$ 1,317,952	\$ 1,069,950	\$ 1,470,900	\$ 1,470,900	\$ 2,088,498	\$ 1,690,548	\$ 617,598	42.0%
Beginning Fund Balance, 1/1	\$ -	\$ -	\$ -	\$ 60,948	\$ 60,948	\$ 22,500	\$ 45,000	\$ (38,448)	-63.1%
Ending Fund Balance, 12/31	\$ -	\$ 60,948	\$ -	\$ 25,000	\$ 22,500	\$ 45,000	\$ 67,500	\$ 20,000	80.0%

FUND 504: RISK MANAGEMENT

PURPOSE & DESCRIPTION

The *Risk Management Fund* accounts for the financial administration of the City's comprehensive risk management program. The Fund assures that the revenues and assets of the City are protected through an established risk control and risk finance program including risk management goals and objectives, a formalized risk assessment process and methodology for reviewing and monitoring of the effectiveness of the risk management program.

Risk management functions include property, casualty and general liability and similar functions. Risk management provides departments with information and assistance about recommended insurance requirements for various City contracts. Through the safety program, information and training is provided on how to reduce the risk of injury to employees, the general public and the City owned and leased property.

This fund is funded primarily through user charges allocated to the operating funds based on usage.

SOURCES & USES

Item	2014 Actual	2015 Actual	2016			2017 Proposed	2018 Proposed	17 Proposed - 16 Adj	
			Adopted	Adjusted	Year-end			\$ Chg	% Chg
REVENUES									
M&O Revenue	-	958,425	778,980	1,170,142	1,071,966	1,176,972	1,176,972	6,830	0.6%
A WC Retro Refund	-	23,878	-	-	24,000	24,000	24,000	24,000	n/a
Insurance Recoveries - 3rd Party	-	51,778	-	-	70,000	50,000	50,000	50,000	n/a
Total Revenues	\$ -	\$ 1,034,081	\$ 778,980	\$ 1,170,142	\$ 1,165,966	\$ 1,250,972	\$ 1,250,972	\$ 80,830	6.9%
EXPENDITURES									
Safety Program	-	27	4,980	4,980	4,980	5,180	5,180	200	4.0%
A WC Retro Program	-	44,239	24,000	24,000	24,000	24,000	24,000	-	0.0%
WCIA Assessment	-	835,200	750,000	937,500	944,123	1,071,792	1,071,792	134,292	14.3%
Claims/Judgments & Settlements	-	154,615	-	203,662	192,863	150,000	150,000	(53,662)	-26.3%
Total Expenditures	\$ -	\$ 1,034,081	\$ 778,980	\$ 1,170,142	\$ 1,165,966	\$ 1,250,972	\$ 1,250,972	\$ 80,830	6.9%
Rev Over/(Under) Exp	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	n/a
OTHER FINANCING SOURCES									
Capital Contribution/1-Time	-	291,920	-	-	4,176	-	-	-	n/a
Total Other Financing Sources	\$ -	\$ 291,920	\$ -	\$ -	\$ 4,176	\$ -	\$ -	\$ -	n/a
OTHER FINANCING USES									
Capital/1-Time	-	291,920	-	-	4,176	-	-	-	n/a
Total Other Financing Uses	\$ -	\$ 291,920	\$ -	\$ -	\$ 4,176	\$ -	\$ -	\$ -	n/a
Total Rev & Other Sources	\$ -	\$ 1,326,001	\$ 778,980	\$ 1,170,142	\$ 1,170,142	\$ 1,250,972	\$ 1,250,972	\$ 80,830	6.9%
Total Exp & Other Uses	\$ -	\$ 1,326,001	\$ 778,980	\$ 1,170,142	\$ 1,170,142	\$ 1,250,972	\$ 1,250,972	\$ 80,830	6.9%
Beginning Fund Balance, 1/1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	n/a
Ending Fund Balance, 12/31	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	n/a